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STATE OF WYOMING

1983

ANNUAL REPORT of the

STATE AUDITOR

JAMES B. GRIFFITH
STATE AUDITOR

DAVID G. FERRARI
DEPUTY STATE AUDITOR

July 1, 1982 through June 30, 1983

THE STATE OF WYOMING

Wyoming State Auditor

STATE CAPITOL BUILDING CHEYENNE, WYOMING 82002

JAMES B. GRIFFITH
STATE AUDITOR

DAVID G. FERRARI
DEPUTY STATE AUDITOR

September 15, 1983

The Honorable Ed Herschler
Governor of Wyoming
Capitol Building
Cheyenne, WY 82002

Dear Governor Herschler:

In compliance with the provisions of Wyoming Statutes 9-2-103 and 9-2-313, I am pleased to submit the Annual Report of the State Auditor covering the affairs of my office and certain of the state's fiscal operations for the year ended June 30, 1983.

During FY 1983, total revenue to the General Fund was $370 million, while expenditures were slightly under $349 million. With a closing cash balance of $179,368,482 for FY 1983, the state's General Fund ended the year at a record high.

I welcome any questions you might have on the contents of this report, and offer the services of my staff to you and to the Legislature in their review of state fiscal programs.

Respectfully submitted,

James B. Griffith
State Auditor

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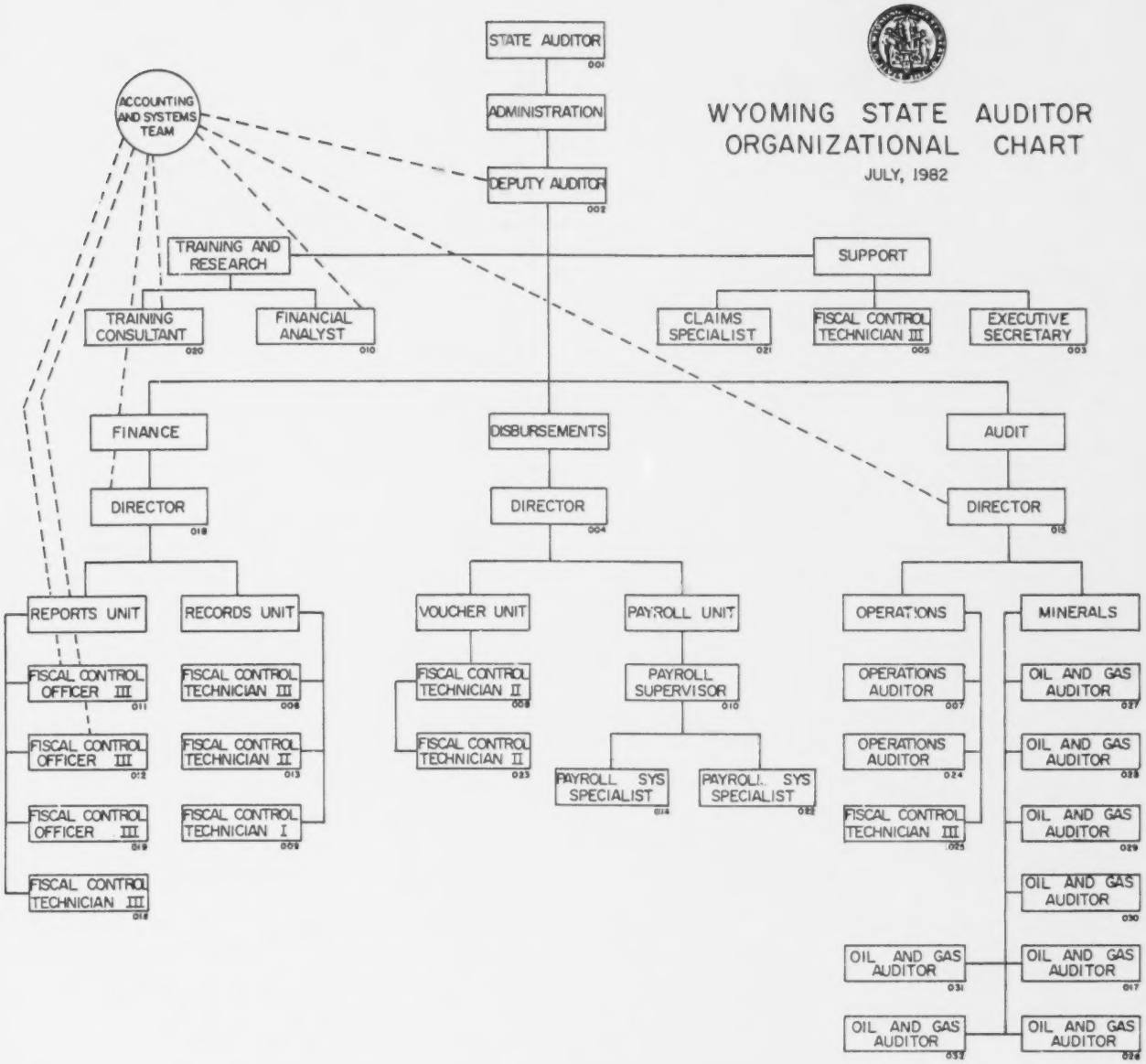
WYOMING STATE AUDITOR
ORGANIZATIONAL CHART

JULY, 1982



James B. Griffith

JAMES B. GRIFFITH, State Auditor

INTRODUCTION

The State Auditor's Office is the general accounting and financial reporting agency of Wyoming government. In conjunction with this primary function, the State Auditor examines all claims against the state, makes the proper accounting entries for the expenditure of funds or the receipt of revenue, and, in general, performs the accounting functions for state government.

During the past several years, other functions of the State Auditor's Office have evolved to include training of all state fiscal and accounting staffs on the operations of the Wyoming Uniform Accounting System, post audit of agency automated accounting interface systems, and the post audit of oil, gas and other mineral producing companies in the state.

The agency is organized into four major divisions. The Administration Division includes overall agency management and support functions, such as agency accounting, payroll, budgeting, personnel management, claims processing, secretarial services, communications, and other necessary administrative services. In addition, the Training and Research Unit is involved in providing training and education on the state's accounting and financial activities to all agency personnel classified as fiscal clerical, technician, and officer occupations.

The Finance Division was created to account for and record all financial transactions of state agencies. All accounting entries are reviewed by this division to assure that transactions are performed consistent with sound accounting principles, and that the taxpayers' funds are properly and accurately accounted for. For management purposes, the division is organized into two units: the Reports Unit and the Records Unit. The Reports Unit prepares all of the monthly and annual financial reports to the Governor and the Legislature, which involve detailed statements of all receipts and disbursements, and identification of the status of all funds of the state. The Unit maintains a current uniform accounting system for all spending agencies, and renders advice and assistance to personnel concerned with the accounting procedures. Specific and general financial information is provided by the Unit to officials of state government and to the general public. The Unit is also responsible for the design and development of all financial systems in state government to assure that when new systems are designed at the agency level, they will interface with and complement the Wyoming Uniform Accounting System.

The Records Unit of the Finance Division has the important responsibility of managing and maintaining all permanent financial records of the state. This function includes the receiving of all documents submitted to the office, labeling them with an identification number, signing all warrants processed by the Disbursements Division, separating reports provided by the Computer Center, distributing warrants, source documents, and reports to the agencies, and managing the state's financial records center in the office.

The Disbursements Division is also organized into two units: the Voucher Unit and the Payroll Unit. The Voucher Unit has the responsibility of reviewing and auditing all vouchers submitted by the spending agencies for warrant generation. All vouchers are examined for accuracy, proper approval, correct distribution and conformance to state fiscal policies and laws. This review is designed to satisfy all statutory and policy requirements of the state and is carried out in close harmony with the Governor's Office, and the Budget and Purchasing Divisions of DAFC, to assure that directives and policies of their offices are adhered to. In addition, the examination is designed to improve the flow and processing of documents through the state's data processing systems.

The Payroll Unit of the Disbursements Division is responsible for writing payroll warrants to all state employees, exclusive of those employed by the Highway Department and the University of Wyoming. The unit's primary goal is to see to it that all employees receive their pay when due, with complete accuracy in payroll calculations.

The Audit Division has no doubt undergone the most change of any activity in the State Auditor's Office. Over the years, more and more agencies are developing sub-systems to the Wyoming Uniform Accounting System. Such sub-systems are often designed to generate warrants through remote input at the agency level. In such cases, auditing of vouchers and related documentation is not practical in the State Auditor's Office. Consequently, in order to assure spending integrity and appropriate fiscal controls, a post audit at the agency level is required. The Operations Unit conducts these reviews and audits at the agency level.

The Minerals Unit of the Audit Division is a relatively new program, having been created by the Legislature in 1981. This program was created to audit the production of minerals on both state and federal lands.

OBJECTIVES

The administration program includes the pre-audit of all expenditure documents; operational post-audit of selected state agencies, Farm Loan grants and loans, and companies involved in natural resources production; preparation of the state's payroll; ongoing training, research, and investigative activities; and, management of the Wyoming Uniform Accounting System. The program objectives are grouped into functional areas according to the three Divisions concerned.

Disbursements Division Objectives

Goals of Voucher Unit:

1. To provide an efficient pre-audit of the voucher transactions submitted by state agencies;

2. To provide service and guidance to state agencies regarding rules, policies, and statutes affecting the processing and payment of voucher claims;

3. To maintain a current "Pre-Audit Policies and Procedures Manual," and distribute updates to state agencies;

Goals of Payroll Unit:

1. To maintain and assure continued, timely operation of the Wyoming Payroll System;

2. To increase the use of automatic payroll deposits by state employees;

3. To continuously update the Payroll User's Manual and internal documentation;

4. To cooperate with local, state, and federal government agencies to meet any statutory requirement of performance or reporting, i.e., tax levies, garnishments, FICA, withholding, Savings Bonds, etc.;

5. To plan, monitor, and test modifications and enhancements to the payroll system resulting from changes in governmental requirements, increased system efficiency, and expanded payroll functions;

6. To expand the use of microfiche to agency copies of payroll reports where feasible.

Audit Division Objectives

Goals of Post-Audit Section:

1. To maintain and improve audit programs and job descriptions for all audit activities;

2. To provide training for new and current personnel in the areas of natural gas accounting, lease site inspections, and interface/EDP auditing;

3. To conduct audits of entities producing valuable deposits from either state or federal lands as prescribed by Chapter 134, 1981 Session Laws;

4. To conduct reviews of systems generating automated input (interfaces) to the state's accounting system;

5. To implement a lease site inspection program for state leases and for federal leases jointly with the federal government;

6. To provide assistance to the Department of Public Lands in development of royalty accounting systems and building data bases.

Finance Division Objectives

Goals of Reports Unit:

1. To provide the state agencies with guidance and direction in the routine conduct of fiscal and accounting matters;

2. To maintain and assure continued, accurate operation of the Wyoming Uniform Accounting System;

3. To monitor agency General Fund appropriations to assure Appropriation Act conformance;

4. To prepare General Fund revenue estimates and monitor collections;

5. To prepare monthly quarterly, and yearly financial reports required by the state or federal governments which accurately reflect the financial condition of the state.

Goals of Records Unit:

1. To maintain accurate control of WUAS daily activity input documents and distribution of output reports to the agencies;

2. To maintain an efficient Records Management program for official documents and reports produced by the WUAS.

ACCOMPLISHMENTS

Training

FY 1983 saw some important new developments in training activity for state fiscal personnel.

First, the new *Wyoming Accounting Manual* (WAM) was published and distributed to all agencies. The WAM replaced the old WUAS Manual, which had been the system guidebook for over seven years. The WAM represents an entirely new approach to using the WUAS, in that it is much more clearly designed and written, and, as a consequence, easier to understand and apply to agency fiscal problems. The WAM is also more concise than its predecessor, having approximately half the number of pages while covering a wider variety of material. This new manual also represents an important milestone in Wyoming government, in that it contains the first official codification of state accounting policy, as promulgated by the Auditor.

Naturally, the distribution of the new manual meant revision of the Accounting Systems Accreditation Program (ASAP) courses. The BASIC, Fiscal Control Technician, and Fiscal Officer courses were rewritten to reflect the new user environment created by the WAM. The Payroll Course was the last to be revised, and is expected to be distributed in September of 1983. (Personnel accredited under the old course materials were not, however, required to renew their accreditation.)

As of the end of FY 1983, total ASAP accreditations were: Basic Accounting System, 885; Payroll Course, 394; Fiscal Control Technician, 434; and Fiscal Control Officer, 286.

In the fall of 1982, key members of the Auditor's Office staff held a series of one-day training seminars and workshops at various locations throughout the state, at which the new WAM was distributed and explained. Over 400 employees attended these seminars.

The Training and Research Unit continues to render on-site support and technical help to agencies upon request. During FY 1983, 19 agencies requested and received this assistance.

Report to the Stockholders

A condensed annual report covering the financial activity of the General Fund was again made available to the citizens of Wyoming. This condensed document was the fourth consecutive issue distributed by the State Auditor. Containing summaries of General Fund revenue, expenditures and cash balances, it continues to receive wide reception by members of the Legislature, executive branch officials, and special user groups.

Disbursements Division Accomplishments

Voucher Activity

The number of vouchers audited by the Disbursements Division exceeded 200,000 for the first time ever. During the twelve-month period, the Division received a total of 214,465 vouchers. This is an increase of 17,500 vouchers over the previous year, or roughly 8.9%. The following, recaps voucher activity over the past four years:

	FY 80	FY 81	FY 82	FY 83
Vouchers Audited	192,302	199,482	196,965	214,465
Vouchers Rejected	3,160	2,789	2,014	2,606
Vouchers Approved	189,142	196,693	194,951	211,859

Payroll Activity

	FY 1981	FY 1982	FY 1983
AUD-133 Time Cards	54,409	53,149	52,469
Miscellaneous Actions	17,457	15,080	18,187
AUD-125 Personnel Actions	9,047	8,805	9,296
AUD-131 Master File Updates	5,918	4,756	4,536
Bank Deposits	1,503	1,359	1,346
Adjustments	464	782	535
WPEA Deductions	1,904	562	546
Deferred Compensation Actions	966	1,111	932
Savings Bonds	175	159	122
Garnishments	49	147	216
Tax Levies	4	6	5
Payroll Warrants	36,360	34,040	34,359
Automatic Deposits	72,246	77,992	84,944
Hand Warrants	364	481	351

FICA Refund Program

The Social Security Refund Project was completed in December 1982. The project was to recover from the Social Security Administration excess FICA taxes withheld from state employees wages while on leave for personal illness during the four-year period of 1978 through 1981, and the state matching funds.

The project was a success since a total of $565,236 was recovered at a cost of $52,914 (almost a 1070 percent return on investment). The employee's share, being half of the amount recovered, was distributed through 4,940 refund warrants to eligible current and former employees.

Unemployment Compensation Claims - Central Billing Process

The State Auditor's Office has developed a centralized process to reimburse the Employment Security Commission for Unemployment Compensation Claims paid to former state employees (excluding those of the University of Wyoming and the Wyoming State Highway Department). The reimbursement payments will be drawn from a $275,000 reserve account established in the State Auditor's Office. The State Auditor's Office will reimburse the reserve account via an automatic transfer billing which will charge the budget accounts of the respective agency(s) the former employee(s) filed claim against. This new centralized billing process will be implemented effective July 1, 1983, starting with the Unemployment Compensation Claims paid during April through June 1983.

Audit Division Accomplishments

Interface Reviews

Traditionally, paper documents served as the source media for all transactions entering the state's accounting system (WUAS). These physical records of transactions could be checked for proper documentation and authorization prior to entry into the WUAS.

As agencies developed systems which generated automated input for the WUAS, computer files became the source media for some WUAS transactions. These automated transactions have no paper forms to check for documentation and authorization. Interface reviews were conducted at several agencies to provide reasonable assurance the interface transactions were properly documented and authorized by the agency even though the State Auditor's Office did not have the documents in-hand.

During the year, reviews were begun and completed on the Game and Fish Refund Systems and the DAFC-Telecommunications Billing System. In addition, reviews were started, but not completed, on the following systems:

Treasurer's Office - Receipts and Investments System
Workers' Compensation - Accounting System
Department of Health and Social Services - Aid to Families with Dependent Children System, and Low Income Energy Assistance System.

No significant findings have resulted thus far.

Assistance to the Department of Public Lands

In the prior fiscal year, the State Auditor's Office began assisting the Department of Public Lands in a review of existing policies, procedures and operations. The results of this review were to be used by Public Lands in the development of new accounting systems for mineral royalties and farm loans.

During this fiscal year the review was completed and work begun on development of the new systems. Full time assistance was provided to Public Lands in areas such as the following:

--Survey users of the agency's records for types of records used, frequency of usage and criticisms.

--Review lease and unit files, and overhaul format.

--Review the different lease forms used from 1934 to present and outline the basic provisions of each.

--Develop accounting systems overviews for review by the Land Commissioner.

--Build lease and unit data bases for future input.

--Revise and develop forms as needed.

--Work out a plan to share data between the Oil and Gas Conservation Commission and the Department of Public Lands.

In addition, the State Auditor's Office assisted the Wyoming Farm Loan Board and the Department of Public Lands through review and audit of grants and loans to political subdivisions.

The types, numbers, and dollar amounts of the audits are as follows:

Audit Type	No. of Audits	Dollar Amount Audited
Joint Powers Agreements	7	$ 4,792,450
Coal Tax Grants	11	1,702,311
Mineral Royalty Grants	25	7,533,578
	43	$14,028,339

In the majority of these audits no discrepancies were found. Minor problems were found in two cases. These dealt with tying up funds because of legal disputes and matching agreements not being met correctly.

In September 1982, responsibility for these audits was returned entirely to the Department of Public Lands.

Mineral Royalty Auditing

For the past two years, the State Auditor's Office has conducted an auditing program to ensure prompt and proper collection of Wyoming's mineral royalties. Concentration has been on oil and gas production. However, reviews or audits have been conducted on coal, trona, and sand and gravel as well.

The State Auditor's Office maintains audit programs for both state lands and federal lands. The state lands program covers leases on state property issued through the Department of Public Lands. The federal lands program is conducted jointly with the Minerals Management Service of the U. S. Department of the Interior. Wyoming receives fifty percent (after Windfall Profits Tax) of all royalties collected on federal lands within Wyoming.

The following table outlines the results of the audit programs for the previous fiscal year and to-date:

Type of Property	No. of Leases Audited FY 83	No. of Leases Audited To-Date	Collections FY 83	Collections To-Date
Oil and Gas:				
Federal Lands	276	357	$ 9,055,050.89	$16,396,754.76[1]
State Lands	46	61	1,742,032.12	1,768,400.18
Coal:				
Federal Lands	1	1	.00	.00
State Lands	4	5	1,887,241.47	1,921,983.18
Other Minerals:				
State Lands	1	2	.00	215.61
Totals	328	426	$12,684,324.43	$20,087,353.73
Windfall Profits Tax (Federal oil production only)			$ 1,898,459.46	$ 3,284,663.83
Total Deposited to State Treasury			$ 7,207,569.31	$10,159,373.57

[1] Includes $174,541.73 of which the state's share has not been distributed.

In August, the State Auditor hosted the Western States Minerals Workshop in Casper. This workshop provided mineral audit training for over 100 people representing 15 states, two Indian tribes, and the federal government.

In September, the U. S. Department of the Interior requested Wyoming, through the Governor's Office, to participate in a joint lease site inspection program. The State Auditor's Office was designated as the responsible agency for the program. After negotiation of an agreement and appropriation of funds by the legislature, the program was implemented at the end of the fiscal year.

In October, Wyoming and Montana began a joint audit of a large oil and gas unit bordering both states.

Wyoming received $303,815.40 in November as a refund from the Internal Revenue Service. This refund resulted from a claim filed by the State Auditor's Office for Windfall Profits Tax erroneously withheld on state properties. This amount is included in the table shown previously.

In June, the State Auditor's Office began the first joint federal/state coal audit, the results of which are awaiting federal pricing action.

Finance Division Accomplishments

Warrants Written

Warrant activity was up slightly over fiscal year 1982 activity, as reflected in the following data:

	FY 1982		FY 1983	
	Number	Amount	Number	Amount
Retirement Payroll	48,601	$ 8,114,807	49,043	$ 8,916,510
Highway Payroll	22,329	24,486,395	22,748	26,580,640
Bi-Weekly Payroll	6,050	1,401,791	6,294	1,192,655
Regular Payroll	27,987	23,676,015	28,058	24,963,391
Refunds	6,207	8,427,795	8,298	12,424,799
Accounts Payable	424,637	1,103,582,476	459,505	1,169,352,635
Replacement	577	1,064,339	652	2,364,797
Hand Warrants (Regular)	336		566	
Hand Warrants (Payroll)	470	20,857,587	390	20,933,056
TOTAL	537,194	$1,191,611,205	575,554	$1,266,728,483

	FY 1982		FY 1983	
Month	Number of Warrants	Amount	Number of Warrants	Amount
July	51,408	$ 96,790,621	56,205	$ 93,509,896
August	45,319	98,567,724	42,557	130,309,227
September	37,066	149,278,725	41,470	152,870,644
October	38,531	94,836,762	42,410	101,684,096
November	44,807	92,363,821	45,587	90,644,769
December	39,150	110,536,344	44,452	111,031,325
January	36,532	71,610,881	45,701	76,989,276
February	46,864	65,964,941	51,818	67,811,985
March	43,535	108,666,659	48,750	120,640,087
April	39,838	110,218,311	41,829	111,624,127
May	71,357	96,352,863	65,401	98,432,287
June	42,787	96,423,553	49,374	111,180,764
TOTAL	537,194	$1,191,611,205	575,554	$1,266,728,483

Accounting Documents Processed

Accounting documents submitted to the State Auditor's Office for processing through the WUAS during the fiscal year increased about 9%. A comparison of FY 1983 and FY 1982 activity follows:

	1982	1983
Receipts (TT 35's and TT 41's)	9,712	9,812
Transfers (TT 58's to TT67's)	36,546	40,149
Appropriation Activity:		
TT 04's	1,783	1,240
TT 50's and 53's	1,376	826
TT 30's and 31's	468	266
	3,627	2,332
Accounts Receivable (TT 48's and TT49's)	130	112
Refund Documents (TT 71's)	6,408	8,299
Replacement Documents (TT 72's)	582	657
Undistributed Cash (TT 42's)	1,845	2,161
Canceled Warrants (TT 52's)	2,737	2,381
Journal Entries (TT 01's)	613	576
Expenditure Corrections (TT 51's)	925	997
Returned Checks (TT 47's)	2,643	2,648
Receipt Corrections (TT 36's)	601	904
TOTAL ALL DOCUMENTS	66,369	71,028
Rejections:		
Pre-Audit	(749)	(401)
WUAS	(5,543)	(5,310)
TOTAL DOCUMENTS APPROVED	60,077	65,317

Appropriation Control

During the legislative deliberations, each agency is provided with a level of funding which enables it to carry out specific programs, activities and functions. Without outside supervision and external controls, it is entirely possible that some agencies would ignore this spending ceiling, and pursue spending patterns that would lead them to deficit appropriations.

One of the most important functions the State Auditor can perform is to assure that government spending is contained within the limitations established through the legislative process. Appropriation controls, both automated and manual, have been established by the State Auditor, to assure that such action is not possible.

General Fund Monthly Report

In order to keep responsible agencies and officials informed about the financial position of the state on a continuing basis, the State Auditor's Office prepares and distributes a report of the General Fund's revenue and expenditures at the end of each month. This report shows the General Fund cash balance and fund balance, expenditures for each agency, compared to appropriations, and actual revenue collected, compared to earlier estimates.

THE GENERAL FUND

Fiscal year 1983 ended with a General Fund cash balance of $179,368,482. This figure is up by 14.4 percent over the ending cash balance for fiscal year 1982, which stood at $156,895,461 at the close of business on June 30, 1982. This increase in the cash balance is attributable to the fact that Wyoming Government took in somewhat more revenue last year than it experienced in expenditures. Revenue during the period was at a record $370,070,466 while expenditures were $348,766,436. In other words, the State of Wyoming took in $21,304,030 more last year than was required in the way of expenditures to support the operations of state government.

GENERAL FUND REVENUE

In order to assure consistent categorization of the several revenue sources, the state classifies all revenue into eight general groupings. Each of these general categories are made up of several specific revenue sources, as described in the material that follows.

10000 Taxes

The major source of revenue to state government is taxes. Almost every tax you pay is destined to end up, in part, in the General Fund. There are exceptions to this, of course; however, the following taxes are collected, and, at least a portion of them are deposited to the General Fund: Sales, Use and Excise Tax; Severance Tax; Inheritance Tax; Franchise Tax; Motor Carrier Tax; and, Other Taxes.

Sales and Use Tax

FY 1983 marked the first year in recent history that revenue from this source declined when compared to the previous year's income. The drop of $29.4 million represented a decline of 18 percent from FY 1982, a cause for great concern if the trend is not reversed.

Fiscal Year	General Fund Revenue	% Change
1978	$ 88,118,605	+27%
1979	105,285,938	+19%
1980	113,597,213	+08%
1981	141,151,670	+24%
1982	164,736,401	+17%
1983	135,300,557	-18%

Mineral Severance Tax

This tax is levied upon the privilege of extracting any gold, silver, or other precious metals, soda saline, coal, trona, uranium, bentonite, petroleum or other crude material, oil and gas, or other valuable deposits.

Until FY 1975, revenue from this source had amounted to between four and five million dollars per year. It jumped to slightly over nine million dollars in FY 1975, and then more than doubled in FY 1976, approximating twenty million dollars. FY 1977 and FY 1978 experienced fair growth, with rates of increase of 15 percent and 16 percent respectively. This growth rate increased sharply in FY 1979, slowed in FY 1980, increased sharply again in FY 1981, then shot up markedly in FY 1982 to a 135 percent increase. The decline of 2% last year was the first such decline in modern history.

Fiscal Year	General Fund Revenue	% Change
1978	$ 26,636,621	+ 16%
1979	33,293,903	+ 25%
1980	37,937,588	+ 14%
1981	48,011,374	+ 27%
1982	112,751,959	+135%
1983	110,356,100	- 2%

Inheritance Tax

Inheritance tax is one of Wyoming's oldest taxes, having been in effect since 1903. It is an excise tax imposed by the state upon the right to transfer property within its jurisdiction from the dead to the living. The amount of tax is based on the relationship of each legatee to the decedent, and the value of the property he receives.

Revenue to the General Fund from inheritance taxes has generally averaged between one and three million dollars per year. FY 1983 revenue from this source was somewhat higher than the average, at $3.2 million. The only other time that revenue has exceeded $3 million, was in FY 1977, when a total of $3.6 million was collected. This was due to the largest estate settlement ever encountered in Wyoming, which alone generated approximately $2 million in revenue to the General Fund.

"RAINY DAY ACCOUNT"

.... also known as the Budget Reserve Account, was established by the 1982 Legislature at the request of Governor Herschler, to "provide a cash reserve for the stable financing of essential state services, during any period of economic reversals. By its establishment, current revenue may be retained for use at some future, less-prosperous time."

Since the effective date of this legislation, July 1, 1982, a total of $1,750,000 each month is transferred from the General Fund to the Earmarked Revenue Fund. During fiscal year '83, the transfers totaled $21,000,000.

Fiscal Year	General Fund Revenue	% Change
1978	$ 2,056,068	-43%
1979	2,004,806	- 2%
1980	2,858,108	+43%
1981	2,851,582	- 0%
1982	2,272,084	+20%
1983	3,157,812	+39%

Franchise Tax

This is a tax or levy imposed upon corporations and insurance companies for the right, or privilege, of doing business in the State of Wyoming. The revenue is collected by two agencies of government. The largest portion of the collections is accomplished by the Wyoming Insurance Department, repre senting in excess of 90 percent of all franchise taxes collected. In addition to insurance fees, this tax category also includes taxes on both domestic and foreign corporations registering with the Secretary of State's Office.

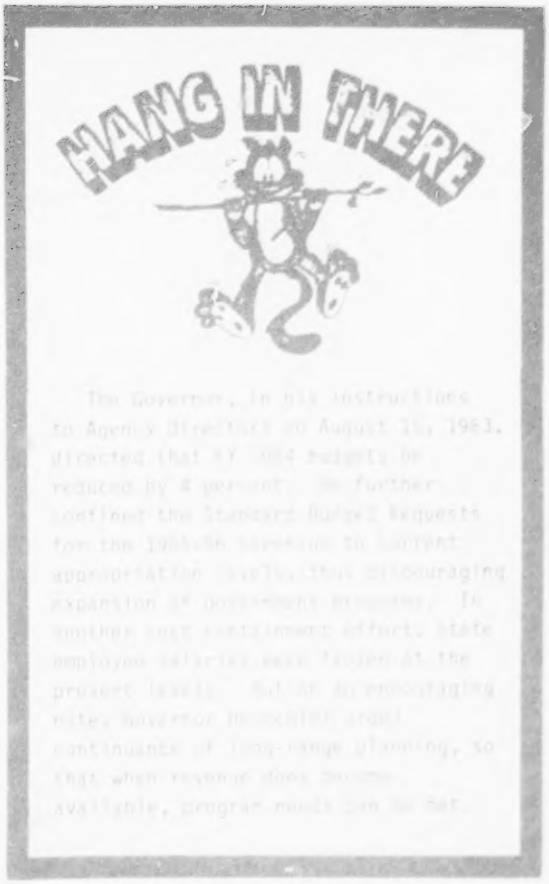
Fiscal Year	General Fund Revenue	% Change
1978	$ 5,511,878	+23%
1979	6,520,733	+18%
1980	7,534,778	+16%
1981	8,481,468	+13%
1982	5,769,551	-32%
1983	8,689,896	+51%

Motor Carrier Tax

This tax is a levy, or assessment, against common, contract or private motor carriers for the use of highways, and to defray the expenses for enforcement of acts regulating such use.

Prior to FY 1980, revenue from this tax source generally totaled less than $2 million annually; however, in FY 1980, revenue topped the $2 million mark at $2,442,706. It has increased steadily over the years, and last year totalled nearly $4 million, at $3,969,225.

Fiscal Year	General Fund Revenue	% Change
1978	$ 1,854,481	+34%
1979	1,894,142	+ 2%
1980	2,442,706	+29%
1981	2,758,139	+13%
1982	3,345,790	+21%
1983	3,969,225	+19%



20000 Licenses, Permits and Regulatory Fees

The second revenue classification is licenses, permits and regulatory fees. This is revenue from businesses and occupations which, by statute, must be licensed or granted operational permits in order to do business in the State of Wyoming. Included in this revenue classification are business licenses, professional and vocational licenses, and motor vehicle licenses or permits. This revenue source is a rather small contributor to the General Fund, totaling only $4,149,437 in the past year.

30000 Fines, Forfeitures and Penalties

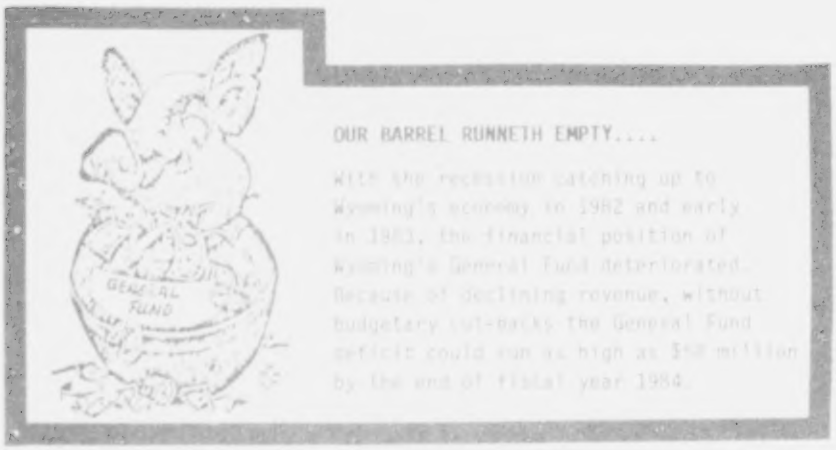
A third revenue classification is fines, forfeitures and penalties. This revenue is generated as a result of forfeiture of money or property for noncompliance with, or violation of statute or authority delegated by Wyoming Statutes. This revenue is one of the smallest contributors to the General Fund, representing only $1,612,625 during fiscal year 1983.

40000 Use of Property and Money

Another revenue category is use of property and money. This is revenue received by the use of state-owned property, or state-invested funds. Included in this category is income from land, from buildings, from equipment and from investments. During fiscal year 1983, the General Fund received in excess of $33.5 million.

50000 Charges for Sales and Services

Revenue deposited to the General Fund for charges for sales and service represents income from the sale of merchandise, commodities and salvages, compensation for administrative services and regulatory processing and revenue rendered by state agencies. Revenue from this source was $9.8 million last year.


GENERAL
FUND
OUR BARREL RUNNETH EMPTY....
With the recession catching up to Wyoming's economy in 1982 and early in 1983, the financial position of Wyoming's General Fund deteriorated. Because of declining revenue, without budgetary cut-backs the General Fund deficit could run as high as $50 million by the end of fiscal year 1984.

60000 Revenue from Others

Revenue from others, for the most part, is interest earned from the investment of the Permanent Wyoming Mineral Trust Fund. In addition, augmenting revenue from other funds is transferred to the General Fund and included in this category. Other income, such as bequests or donations of cash, or assets converted to cash, are also recorded here. This income source has shown strong growth during the last several years, reaching a high of $55 million in FY 1983.

70000 Federal Aids and Grants

Federal Aids and Grants is revenue received from the Federal Government for a specific state program or purpose. During the past year, $225,893 was deposited in this category.

The revenue category includes only those federal programs that are channeled through the state's General Fund. The greatest majority of all federal revenue is deposited directly to the Federal Fund, and, naturally, is not reflected in General Fund revenue accounting.

90000 Non-Revenue Receipts

The final revenue category is non-revenue receipts. This category includes all other sources of income which do not constitute revenue to the state. Included in this category are refunds, reimbursements and recoveries, repayment of principal from state-loaned money and state-owned revenue bonds, receipts from the sale or conversion of land, buildings or equipment, and other receipts classified as non-revenue, but not previously identified. The revenue from this source has typically only amounted to slightly over $100,000. FY 1983, however, reflects a total of over $4 million, which is the result of a $3.9 million sale of a University of Wyoming experiment farm.

Summary

Revenue to the General Fund from all sources was at a record high as anticipated. The $370,070,466 received exceeded FY 1982's income by $7.4 million. The increase was actually $7,365,861, or an increase of only 2 percent. This is the smallest rate of increase in General Fund revenue in recent history as reflected on the next page.

Lookin' Back...

	Enrollment	General Fund Appropriation
1953	2,231	$ 5.4 million
1963	5,300	14.7 million
1973	7,981	47.3 million
1983	9,660	121.2 million

University of Wyoming

STATE EMPLOYEES

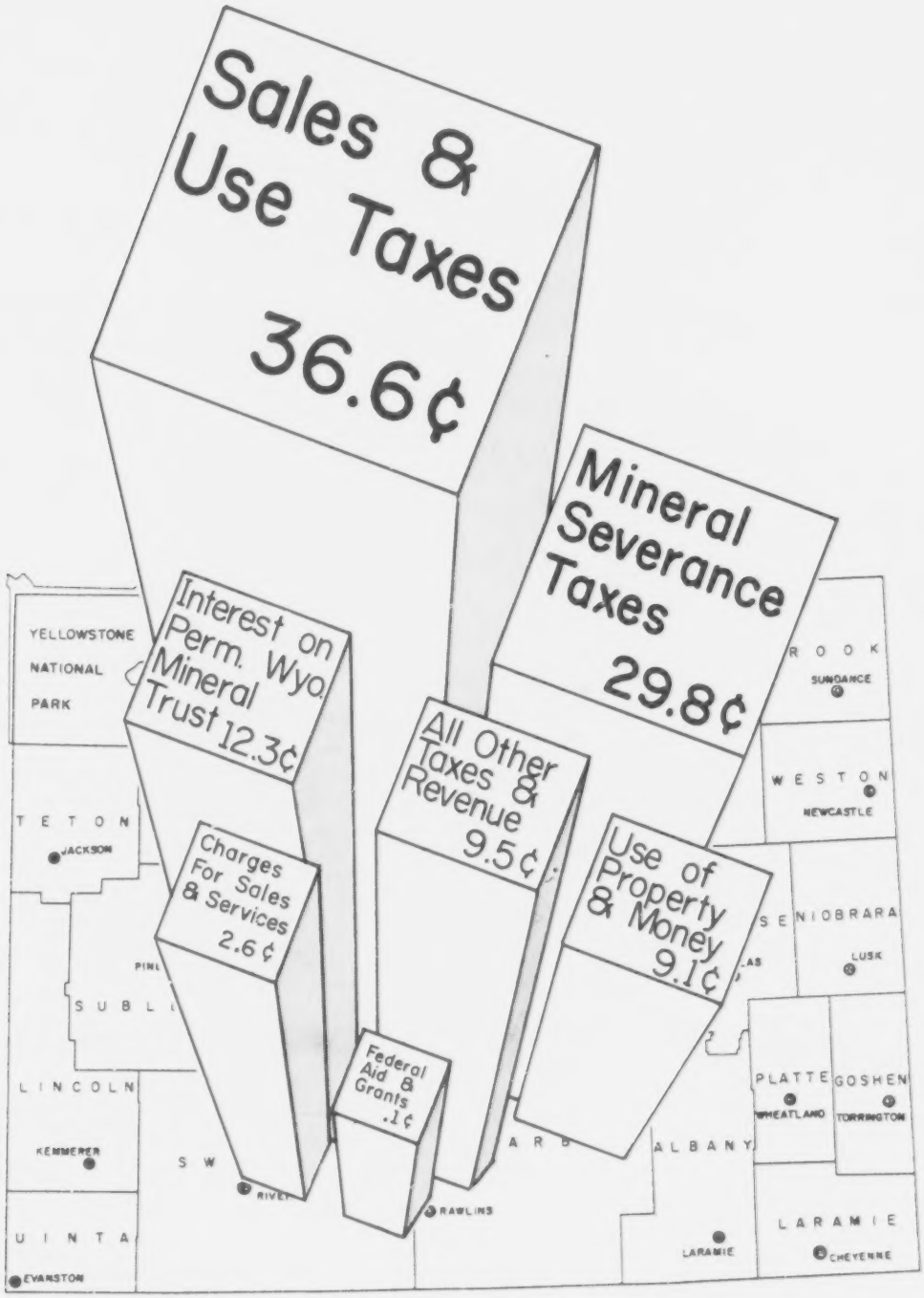
	Average Monthly Salary	% Increase	Increase In Cost of Living	Turn-Over Rate
1973	$ 701	---	---	39.3
1974	776	10.7 %	12.2 %	36
1975	881	13.6	7.0	17
1976	973	10.7	4.8	26
1977	1,043	7.2	6.8	23
1978	1,104	5.8	9.0	28
1979	1,248	13.0	13.3	32
1980	1,415	14.4	12.4	24
1981	1,615	14.5	8.9	23
1982	1,729	7.0	3.9	17
*1983	1,773	2.5	*	*

*As of July 31, 1983, Cost of Living and Turn-over Rate Unknown

Source: DAFC-Research & Statistics

General Fund

Where the Fiscal Year 1983 Dollar Came From —



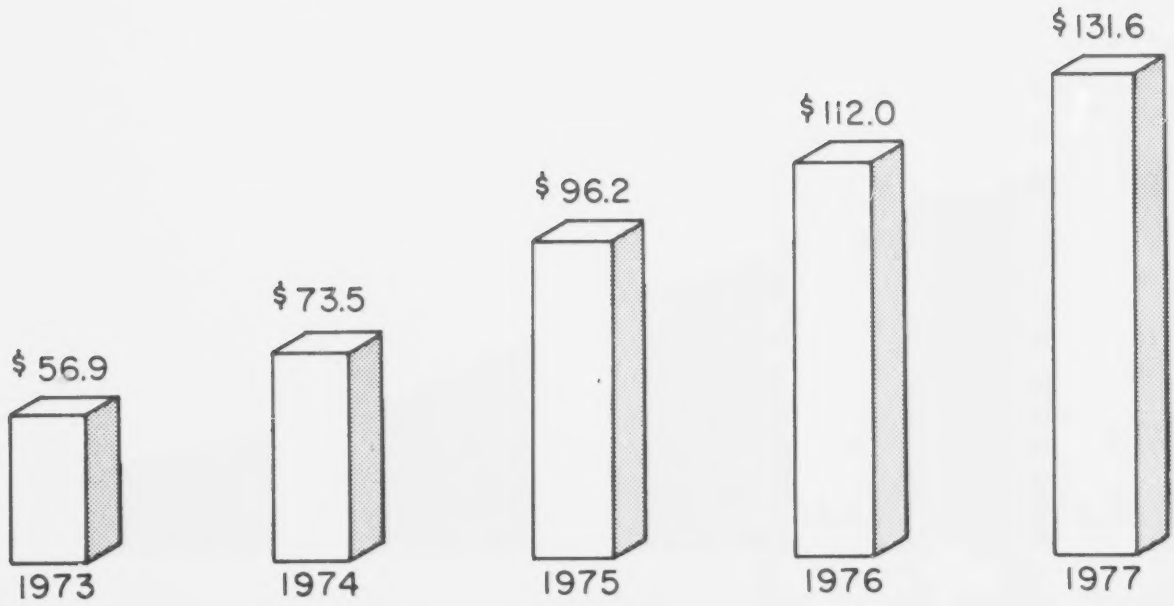
BEST AVAILABLE COPY

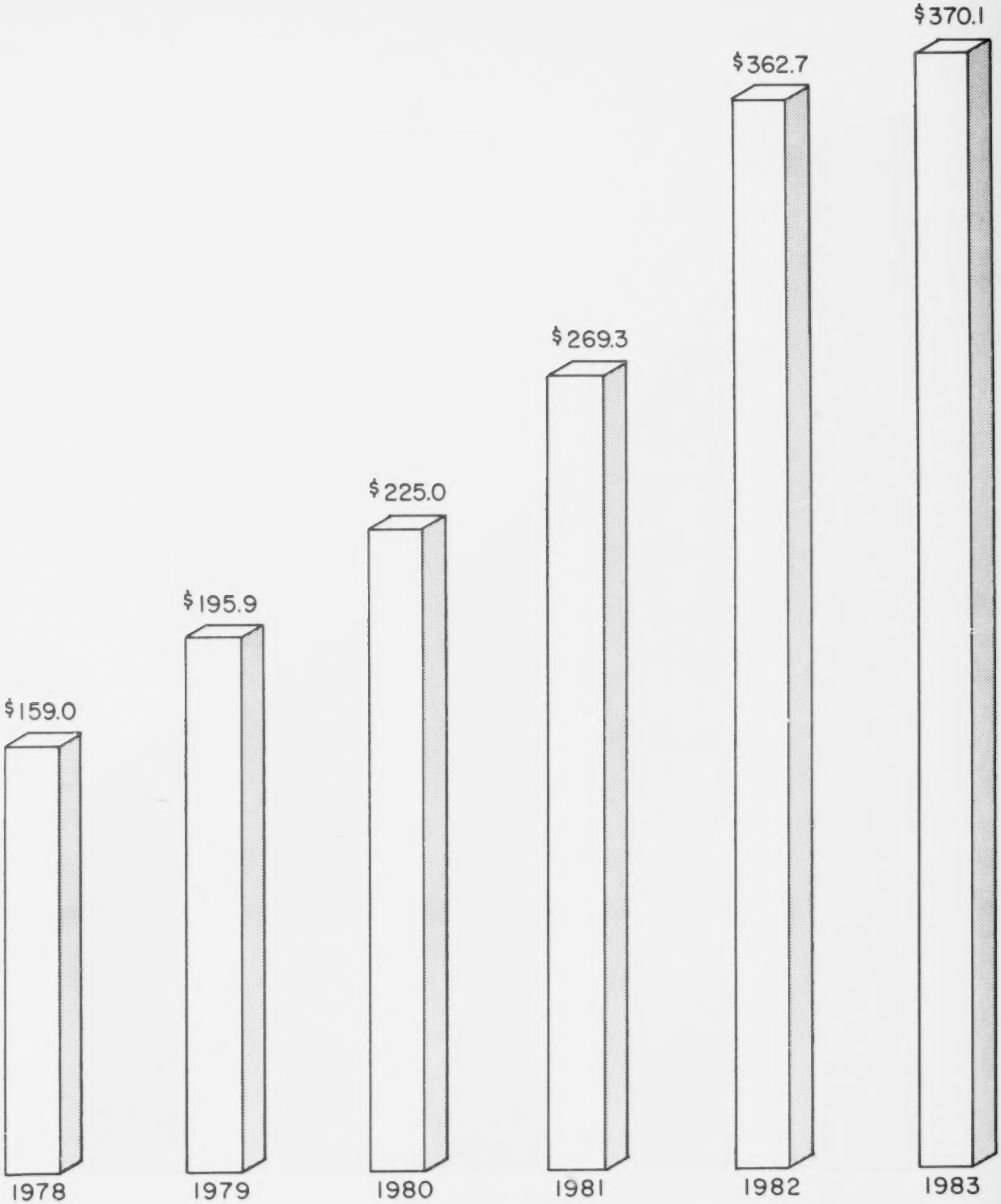
BEST AVAILABLE COPY

General Fund Revenues

(In $ Millions)

FY 1973 Through FY 1983




$159.0
$195.9
$225.0
$269.3
$362.7
$370.1
1978
1979
1980
1981
1982
1983

GENERAL FUND EXPENDITURES

Last year expenditures from the General Fund were $348,766,436, compared to revenue of $370,070,466. During the past dozen years, this is the smallest increase in General Fund revenue experienced. As reflected in the figures that follow, except for last year, revenue has shown relatively stable growth over the years. The same obviously cannot be said for expenditures, however. In fact, FY 1982 was only the second time in the last dozen years that expenditures declined from the prior year's spending. This happened in 1977, when expenditures declined from $117,045,773 to $116,886,130. After declining by $15 million in FY 1982, expenditures last year increased by over $48 million, or 16% over the prior year.

THEN and NOW

In 1948, the Legislature appropriated $22,497,540 from the General Fund for the support of state government, for the 1948-49 biennium.

In 1983, thirty-five years later, the biennial appropriation for the support of state government was $929,048,237 -- an increase of over $900 million.

Fiscal Year	Revenue	Percent Increase	Expenditures	Percent Increase
1971	$ 45,122,284		$ 36,948,579	
1972	48,687,543	8%	45,814,754	24%
1973	56,906,658	17%	53,637,303	17%
1974	73,538,372	29%	68,971,816	29%
1975	96,161,494	31%	74,485,032	8%
1976	112,036,790	17%	117,045,773	57%
1977	131,587,241	17%	116,886,130	0%
1978	159,023,831	21%	152,169,015	30%
1979	195,929,114	23%	162,072,991	7%
1980	225,000,106	15%	204,302,315	26%
1981	269,328,267	20%	315,153,654	54%
1982	362,704,605	35%	300,035,704	- 5%
1983	370,070,466	2%	348,766,436	16%

The result of revenue again exceeding expenditures during FY 1983 resulted in a record General Fund cash balance which climbed from $156.8 million to over $179.3 million. This is the largest General Fund cash balance ever recorded at the end of any fiscal year in the state's history.

FUND vs. CASH BALANCE

The Fund Balance is the excess of a fund's assets over its liabilities and reserves, except in the case of funds subject to budgetary accounting where prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenue, over its liabilities, reserves, and appropriations for the period. The Cash Balance is simply the balance of a fund's cash.

At the close of FY 1983, the General Fund had a Cash Balance of $179,368,482. However, the Fund Balance was only $23,091,460.

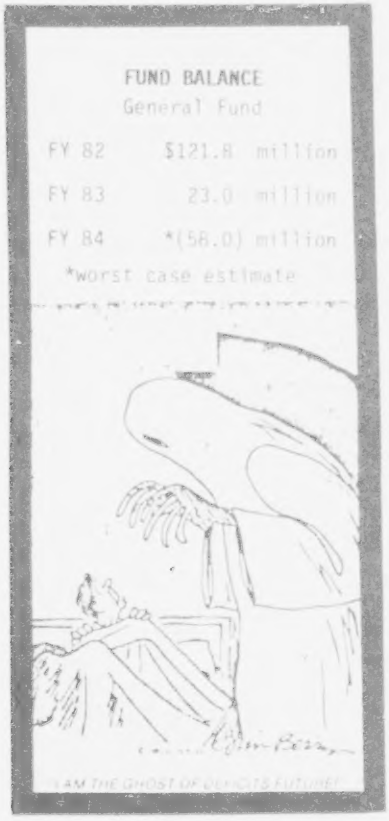
Where has the Money Gone?

There are currently 82 agencies, boards, commissions, institutions, judicial districts and other entities in state government receiving General Funds. These agencies are grouped into 13 functional areas to provide some insight into where the state is spending its money.

Over the last several years, Wyoming has committed more funds to higher education than to any other category in government. Last year a total of $102.6 million was expended for higher education out of a total expenditure of $348,766,436. This is equal to roughly 30 percent of all state spending. The second largest spender of General Funds during FY 1983 was the general government category. This category alone expended $85.3 million, or nearly 25 percent of the total General Funds expended. The third largest user of General Fund monies in FY 1983 was the hospitals, health and social services category. Total expenditures for this category last year were $81.4 million.

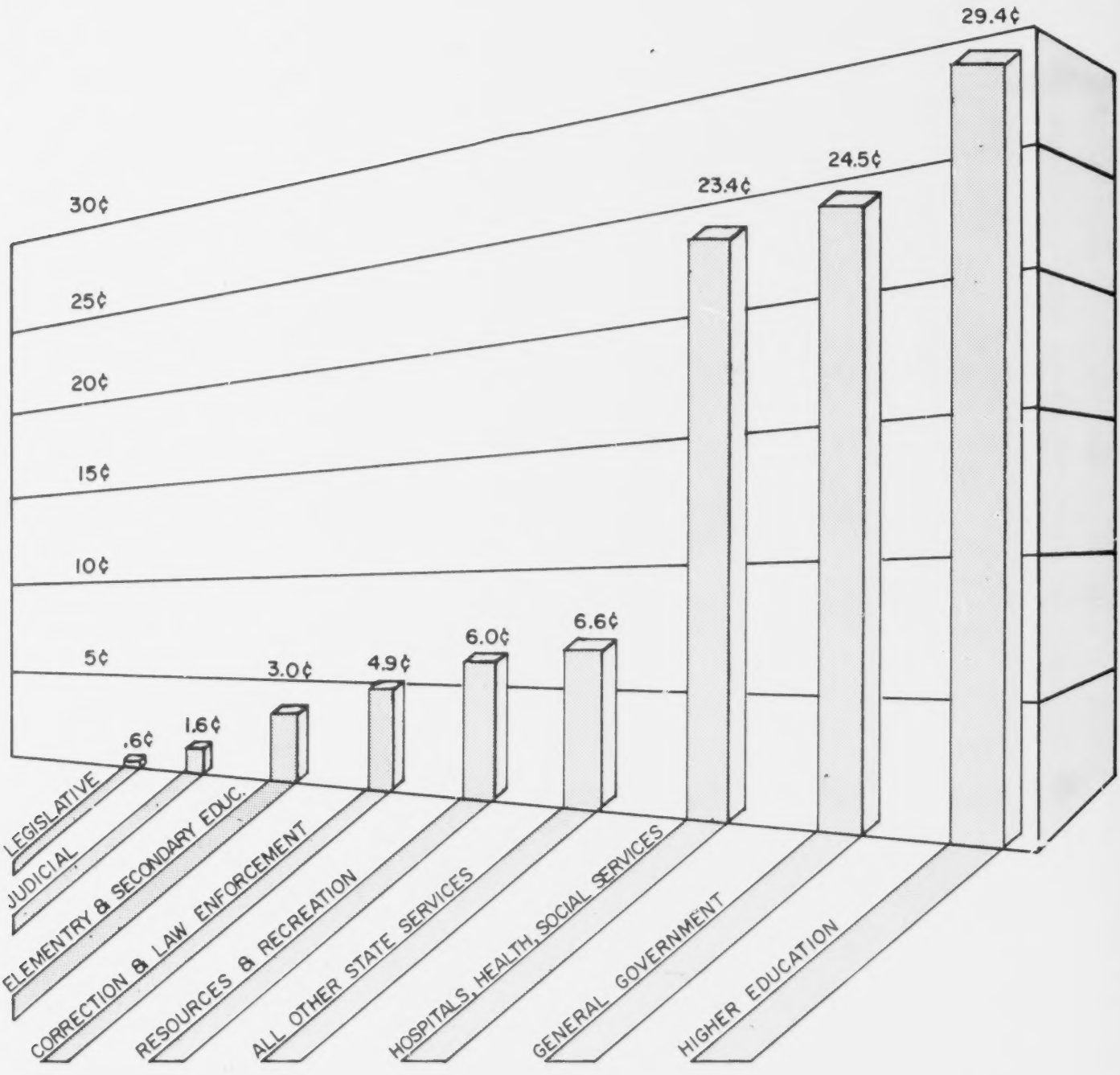
The remaining functional categories of state government were supported by the General Fund to the tune of $79,471,514, ranging from a low of $119,702 for Professional and Commercial Licensing to a high of $20,786,442 for Resources and Recreation.

A pictorial view of the major General Fund expending agencies is shown on the chart that follows.



General Fund

Where the Fiscal Year 1983 Dollar Was Spent



Schedule 1

State of Wyoming

ALL FUNDS

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Fund No.	Fund	Account Cash and Investments at Cost or Amortized 7/1/82	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
01	General Fund	$ 156,895,461	$ 284,545,287	$310,420,184	$ 0	$ 516,642,208	$ 55,850,242	$ 179,368,482
02	Earmarked Revenue Fund	139,721,570	86,034,595	110,089,135	22,813,288	100,795,061	22,993,237	189,243,714
03	Federal Fund	3,865,516	76,648,878	0	0	0	77,043,858	3,470,536
04	Trust and Agency Fund	670,736,584	749,931,937	252,869,952	286,960,480	386,148,494	213,235,820	787,193,679
05	Debt Service Fund	17,658	0	5,588,883	0	5,498,396	0	108,145
06	Intragovernmental Fund	2,878,276	834,041	18,908,201	1,390,870	16,298,696	811,613	4,119,339
07	Highway Fund	90,193,150	152,402,149	91,707,876	9,307,663	191,945,021	17,563,605	115,486,886
08	Game and Fish Fund	6,684,970	13,627,427	29,956,327	20,013,624	16,627,263	666,217	12,961,620
09	University of Wyoming Fund	5,140,639	10,505,357	12,048,671	21,914,338	337,361	0	5,442,968
10	Permanenet Land Fund	332,705,520	77,695,909	37,194	12,841,081	0	0	397,597,542
11	Permanenet Land Income Fund	6,582,969	5,210,725	29,082,070	1,459,239	32,582,537	630,636	6,203,352
12	Permanent Wyoming Mineral Trust Fund	336,586,658	158,746,521	16,128,003	45,662,283	0	0	465,798,899
13	Enterprise Fund	4,001,022	35,081,589	922,995	8,046,592	29,760,540	142,394	2,056,080
	TOTAL	$1,756,009,993	$1,651,264,415	$877,759,491	$430,409,458	$1,296,635,577	$388,937,622	$2,169,051,242
	Adjustments to transfers & warrants					- 58,412,411	+ 58,412,411[1]	
						$1,238,223,166	$447,350,033	

[1] Payroll expenditures for withholding are treated as warrants written, but are transfers.

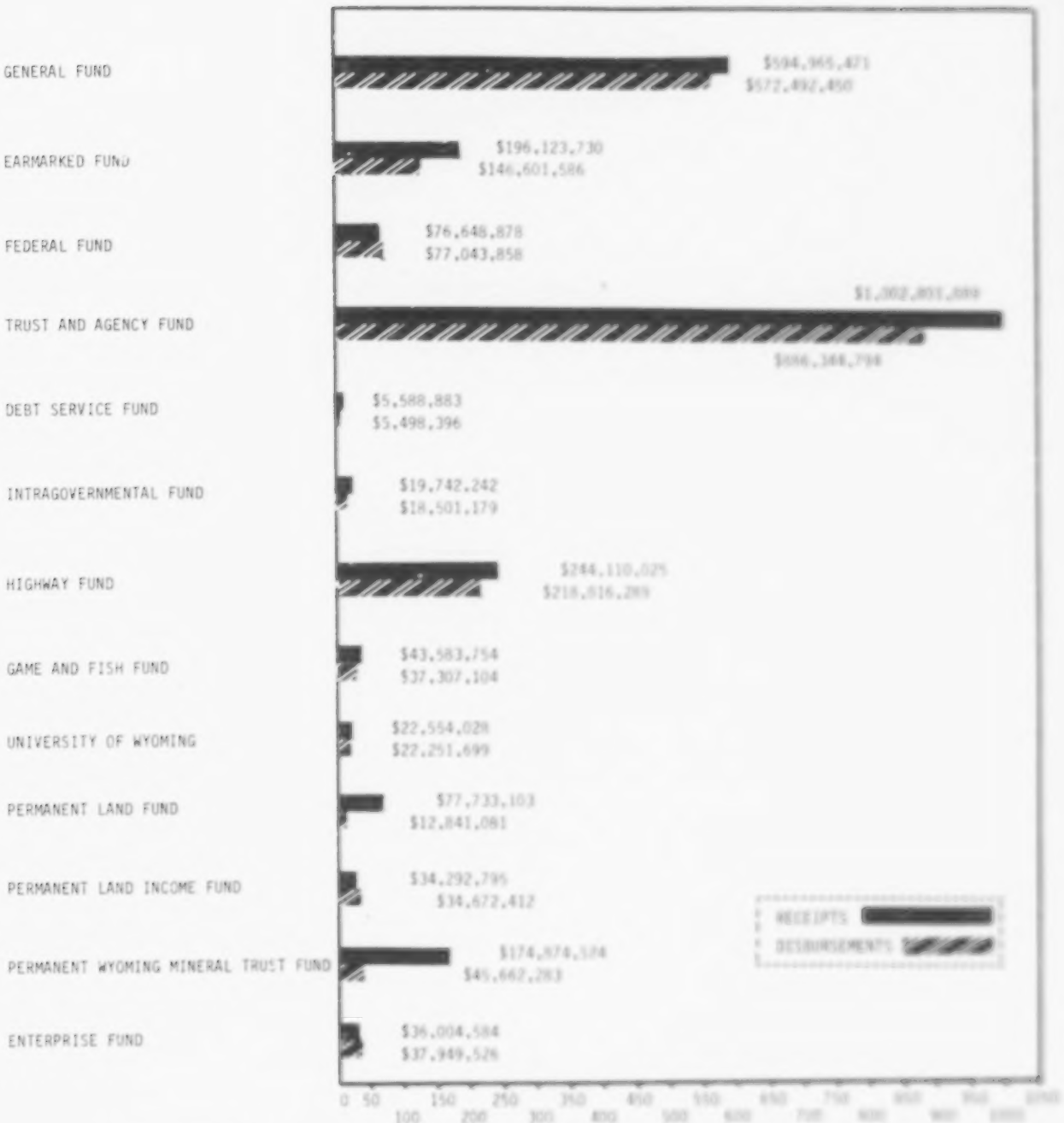
State of Wyoming

ALL FUNDS

STATEMENT OF RECEIPTS AND DISBURSEMENTS

Includes Receipts, Warrants and Transfers

For Fiscal Year Ended June 30, 1983



Receipts include: Receipts by Cash and Transfers-In

Disbursements include: Disbursements by Warrant and Transfer, plus Non-Expenditure Transfers

Schedule 2

State of Wyoming
ALL FUNDS
BALANCE SHEET
June 30, 1983

	General Fund 01	Earmarked Fund 02	Federal Fund 03	Trust And Agency Fund 04	Debt Services 05	Intra Governmental 06	Highway Fund 07	Game And Fish Fund 08	University Fund 09	Permanent Land Fund 10	Permanent Land Income Fund 11	Permanent Mineral Trust Fund 12	Enterprise Fund 13	Total All Funds
ASSETS AND OTHER DEBITS:														
Cash With Treasurer	$179,368,682	$176,447,714	$ 3,470,536	$293,694,237	$ 108,145	$ 4,119,339	$115,486,886	$ 12,961,620	$ 5,442,968	$174,595,312	$ 6,203,352	$ 88,474,963	$ 2,056,080	$1,062,429,634
Less: Undistributed Cash	0	0	0	(11,757,970)	0	0	0	0	0	0	0	0	0	(11,757,970)
Petty Cash	63,265	3,960	0	3,700	0	0	300	1,700	0	0	0	0	975	73,900
Imprest Cash	0	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000
Investments (Amortized or Cost)	0	12,786,000	0	505,257,412	0	0	0	0	0	223,002,230	0	377,323,936	0	1,118,379,578
Accrued Interest	0	18,377	0	30,928,043	0	0	0	0	0	5,726,786	0	8,258,720	0	44,931,926
Current Account Receivables	1,389,453	0	0	0	0	0	0	0	0	0	0	2,937	0	1,592,390
Non-Sufficient Fund Checks Uncollected	7,288	1,910	0	53,679	0	0	56,277	4,483	0	0	772	0	3,646	128,057
Cash With Fiscal Agent	0	0	0	0	10,945,000	0	0	0	0	0	0	0	0	10,945,000
Due From General Fund	0	114,600,000	19,804	0	0	0	0	0	0	0	0	0	0	114,619,804
Due From Trust and Agency Fund	10,000	0	0	0	0	0	0	0	0	0	6,283,364	0	0	10,000
Due From Permanent Land Fund	35,740	0	0	0	0	0	0	0	0	0	0	0	0	6,319,104
Due From Permanent Mineral Trust Fund	1,911,756	0	0	0	0	0	0	0	0	0	0	0	0	1,911,756
Accrued Interest Purchased	0	0	0	0	0	0	0	0	0	0	0	38,213	0	38,213
Water Development Loans	0	1,714,476	0	0	0	0	0	0	0	0	0	0	0	1,714,476
TOTAL ASSETS AND OTHER DEBITS	$187,385,884	$305,582,437	$ 3,490,340	$818,179,101	$ 11,053,145	$ 4,119,339	$115,543,463	$ 12,967,805	$ 5,492,968	$403,324,328	$ 12,487,488	$474,098,769	$ 2,060,701	$2,351,365,868
LIABILITIES, RESERVES AND FUND BALANCE:														
Liabilities														
Due To Treasurer	$ 63,265	$ 3,960	$ 0	$ 3,700	$ 0	$ 0	$ 300	$ 1,700	$ 50,000	$ 0	$ 0	$ 0	$ 975	$ 123,900
Due to General Fund	0	0	0	10,000	0	50,000	0	0	0	35,740	0	1,911,756	0	2,007,496
Due to Earmarked Fund	114,600,000	0	0	0	0	0	0	0	0	0	0	0	0	114,600,000
Due to Federal Fund	19,804	0	0	0	0	0	0	0	0	0	0	0	0	19,804
Due to Permanent Land Income Fund	0	0	0	0	0	0	0	0	0	6,283,364	0	0	0	6,283,364
Due to Federal Government	0	0	3,490,340	0	0	0	0	0	0	0	0	0	0	3,490,340
TOTAL LIABILITIES	$114,683,069	$ 3,960	$ 3,490,340	$ 13,700	$ 0	$ 50,000	$ 300	$ 1,700	$ 50,000	$ 6,319,104	$ 0	$ 1,911,756	$ 975	$ 126,524,904
RESERVES:														
Prior Year Appropriation	$ 12,109,960	$ 23,245,431	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 35,351,391
FY 1983 Appropriations	33,105,495	27,367,105	0	0	0	386,512	0	367,021	0	0	230,872	0	0	61,457,005
Reserves for Water Projects-Encl	0	47,997,995	0	0	0	0	0	0	0	0	0	0	0	47,997,995
Reserve for Bond Retirement	0	0	0	0	10,945,000	0	0	0	0	0	0	0	0	10,945,000
Reserve for Unbudgeted Water Projects	0	6,960,000	0	0	0	0	0	0	0	0	0	0	0	6,960,000
TOTAL RESERVES	$ 45,215,455	$105,570,531	$ 0	$ 0	$ 10,945,000	$ 386,512	$ 0	$ 367,021	$ 0	$ 0	$ 230,872	$ 0	$ 0	$ 162,711,391
FUND BALANCE JUNE 30, 1983	$ 27,491,460	$200,007,946	$ 0	$818,165,401	$ 108,145	$ 3,682,827	$115,543,163	$ 12,599,084	$ 5,442,968	$397,005,224	$ 12,256,616	$472,187,013	$ 2,059,726	$2,062,149,573
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	$187,385,984	$305,582,437	$ 3,490,340	$818,179,101	$ 11,053,145	$ 4,119,339	$115,543,463	$ 12,967,805	$ 5,492,968	$403,324,328	$ 12,487,488	$474,098,769	$ 2,060,701	$2,351,365,868

State of Wyoming

Schedule 3

GENERAL FUND REVENUE

ACTUAL - Fiscal Year 1979 through Fiscal Year 1983

Revenue Source		FY 1979	FY 1980	FY 1981	FY 1982	FY 1983
10000	Taxes					
11000	Property Taxes	$ 12	$ 11	$ 20	$ 18	$ 24
12000	Sales and Use Taxes	105,285,938	117,562,624	141,151,670	164,736,401	135,300,557
13000	Mineral Severance Taxes	33,293,903	37,937,588	48,011,374	112,751,959	110,356,100
14000	Inheritance Taxes	2,004,806	2,858,108	2,851,582	2,272,084	3,157,812
15000	Franchise Taxes	6,520,733	7,534,778	8,481,468	5,769,551	8,689,896
16000	Motor Carrier Taxes	1,894,142	2,442,706	2,758,139	3,345,790	3,969,225
	Total Taxes	$148,999,534	$168,335,815	$203,254,253	$288,875,803	$261,473,614
20000	Licenses, Permits & Regulatory Fees	2,595,889	3,147,253	3,363,304	3,767,045	4,149,437
30000	Fines, Forfeitures & Penalties	323,214	713,225	1,085,331	1,291,404	1,612,625
40000	Use of Property and Money	11,088,197	16,246,034	17,146,916	23,848,855	33,588,160
50000	Charges for Sales and Services	11,112,642	15,070,622	16,674,129	9,598,961	9,806,257
60000	Revenue from Others (Non-Federal)	17,561,756	16,839,701	22,483,932	33,606,461	55,049,187
70000	Federal Aid and Grants	4,161,137	4,528,873	5,186,897	1,572,637	255,893
90000	Non-Revenue Receipts	86,745	118,583	133,505	143,439	4,135,293
	TOTAL	$195,929,114	$225,000,106	$269,328,267	$362,704,605	$370,070,466

Schedule 4

State of Wyoming
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
By Agency
For Fiscal Year Ended June 30, 1983

	Revenue Source	July	August	September	October	November	December	January	February	March	April	May	June	Total
001	Governor	$ 55,427	$ 116,824	$ 215,500	$ 0	$ 225,057	$ 10	$ 15,386	$ 35,569	$ 162,000	$ 0	$ 296,500	$ 189,314	$ 1,311,587
002	Secretary of State	715,123	112,500	102,575	96,343	70,329	95,633	84,844	76,716	88,234	155,950	185,324	660,287	2,443,858
003	State Auditor	0	329	240	157	216	229	0	318	249	197	0	312	2,247
004	State Treasurer	13,020,022	2,781,011	9,098	6	317,320	46,547	15,495,802	82,609	239,135	6	11,909	45,663,098	77,666,563
005	Department of Education	1,055,797	17,616,462	29,873,023	1,611,305	1,385,259	1,331,370	1,196,956	1,355,438	30,001,895	10,142,476	21,148,240	7,181,343	123,899,564
006	DAFC	129,574	309,486	261,002	364,120	314,725	268,752	364,542	584,292	327,154	602,445	462,281	720,589	4,708,962
007	Adjutant General	280,349	1,691	3,817	352,497	1,403	10,796	242,035	14,303	401,959	(13,952)	(82,526)	131,453	1,343,825
008	Public Defender	1,666	5,928	1,384	2,408	2,972	1,231	4,198	2,221	1,809	48,664	182,889	(21,795)	233,575
009	Aeronautics Commission	502,458	359,943	723,489	455,604	67,407	376,764	50,820	112,718	711,429	0	85,092	215,374	3,661,098
010	Department of Agriculture	10,276	42,403	17,657	9,920	13,453	307,728	24,966	84,012	4,167	14,314	13,703	15,356	557,955
011	Revenue and Taxation	11,018,075	15,917,021	66,649,088	13,145,394	11,649,412	38,072,864	15,048,621	11,459,192	41,502,451	9,583,449	9,399,307	11,863,262	255,308,136
012	Board of Architects	40	56	20	0	823	656	311	0	0	51	0	256	2,213
013	Archives, Museums & Historical	7,616	18,656	6,701	8,436	6,367	8,612	6,044	3,565	5,765	4,425	9,379	8,929	94,495
014	Council on the Arts	12,369	33,064	9,255	58,296	20,000	0	67,823	19,355	15,782	44,543	8,741	27,992	317,220
015	Attorney General	27,964	103,323	45,876	42,859	58,273	0	523,076	6,458	(24,342)	0	2,667	(354,023)	432,131
016	Barber Examining Board	30	31	0	17	0	0	0	10	0	0	22	50	160
020	Environmental Quality	4,534	2,440	4,779	0	2,397	449,777	392,372	451,967	917,958	134,757	365,822	895,962	3,622,765
022	Industrial Siting	0	0	8	0	28	0	0	0	0	0	0	0	36
023	Public Service Commission	0	63,523	33,695	35,571	35,786	37,189	32,942	35,047	33,869	33,573	354	66,298	407,847
028	Board of Podiatry	15	5	10	-3	0	12	0	0	0	0	0	77	132
029	Water Development Administrator	17,667	24	26,652	0	338	0	208	0	0	(937)	0	(1)	43,951
031	Board of Mines	0	0	0	0	2,159	30	0	0	0	0	0	0	2,189
032	Disaster and Civil Defense	48,190	67,682	5,285	86,822	141	55,587	72,603	28,517	126,431	45,445	51,316	(2,810)	585,209
033	Board of Cosmetology	31	31	27	40	36	65	485	0	81	0	29	31	856
037	State Engineer	165	690	17,597	4,447	4,238	6,053	2,374	4,790	12,585	184	461	23,678	77,262
039	State Examiner	117,248	46,531	3,661	0	1,808	1,648	116,186	114,862	19,849	20,560	609	2,440	445,402
041	Fire Prevention	39,397	6,128	34,363	6,204	9,603	23,912	14,153	23,869	7,927	4,449	22,417	55,927	248,349
042	Geological Survey	8,079	9,410	6,349	22,894	10,493	4,634	13,934	5,052	32,135	18,323	14,771	2,554	148,628
044	Insurance Department	72,407	29,046	30,804	41,668	12,926	21,623	34,634	926,499	6,687,934	316,698	38,193	(555,255)	7,657,177
045	Highway Department	0	606,313	0	1,588,394	0	0	1,724,031	0	0	1,791,907	0	1,188,907	6,899,552
046	Manpower Planning	197,769	63,217	405,000	100,000	282,000	171,361	59,068	25,000	232,000	370,960	240,000	641,758	2,788,133
047	Labor and Statistics	0	32,974	17,653	13,387	16,684	15,282	11,072	12,840	39,256	21,525	19,957	33,850	234,480
050	Liquor Commission	0	0	1,816,865	771,811	0	705,450	1,250,058	405,625	459,753	2	1,033,179	650,887	7,093,630
051	Livestock Board	6,421	2,576	2,608	3,194	403,819	2,078	4,193	505,200	5,371	4,525	255,036	57,322	1,252,343
053	DEPAD	20,419	29,817	(6,707)	0	0	1,509	0	(10)	169	50,046	29,166	(34,234)	90,175
057	Community College Commission	88	0	8,205	65,000	0	58,504	1,510,730	112,906	206	0	0	(58,300)	1,697,339
059	Board of Pharmacy	0	9,328	0	0	0	0	0	0	0	0	0	(269)	9,059

State of Wyoming

GENERAL FUND

SUMMARY OF ACTUAL REVENUE BY MONTH (Continued)

By Agency

For Fiscal Year Ended June 30, 1983

	Revenue Source	July	August	September	October	November	December	January	February	March	April	May	June	Total
060	Public Lands	$ 24,117	$ 209,362	$ 358,910	$ 108,115	$ 267,330	$ 182,680	$ 63,770	$ 424,483	$ 180,909	$ 130,241	$ 132,767	$ 413,577	$ 2,496,261
061	Wyoming Board of CPA's	22	158	469	51	104	550	1,614	223	492	40	33	62	3,818
063	Governor's Residence	0	0	0	0	79	0	(79)	0	0	0	0	0	0
065	State Library	78,267	30,000	30,000	0	15	0	38	30,000	30,000	30,000	167,314	(21,910)	373,724
066	Travel Commission	0	0	0	0	82	0	0	0	0	0	0	0	82
067	University of Wyoming	80,646	0	4,132,790	2,231,572	1,669,878	2,314,027	5,888,998	2,878,558	2,264,784	2,194,560	1,002,840	4,404,746	29,063,399
069	WICHE	3,466	0	0	0	0	0	0	0	0	0	0	0	3,466
070	Workers' Compensation	0	0	0	491,382	22	0	409,512	0	0	432,310	0	439,817	1,773,043
071	Health and Social Services	167,048	3,374,059	3,170,150	2,519,324	3,392,783	3,551,647	5,868,864	4,098,217	6,128,102	4,759,844	3,939,067	6,025,850	46,994,955
072	Retirement System	120	0	0	0	4	0	0	0	12	(12)	0	736,173	736,297
074	Recreation Commission	76,753	42,019	10,668	39,232	11,836	28,259	307,360	14,943	29,273	9,496	14,283	121,058	705,180
076	OSHA	30,500	0	1,700	0	109,137	0	3,688	22,026	81,568	76,522	67,718	23,457	416,316
080	Board of Charities & Reform	30	0	0	0	0	0	2	0	0	0	0	0	32
081	Board of Probation & Parole	0	0	4,547	0	50	0	0	0	0	0	0	0	4,597
088	Wyoming Women's Center	585	7,208	1,042	701	0	4,173	1,904	2,159	6,361	2,914	2,708	2,493	32,248
089	Wyoming Honor Farm	62,046	3,479	15,200	528	268	68,566	600	27,949	17,106	60,162	25,202	45,931	327,037
090	Children's Home	4,619	10,813	1,229	0	966	7,617	601	(604)	(1,094)	0	100	(4,520)	19,727
091	Girls' School	583	9,648	5,023	3,050	10,066	5,850	3,800	3,159	3,539	145	7,000	3,158	55,021
092	Hot Springs State Park	6,250	17,932	3,479	6,184	1,825	2,996	3,830	3,492	4,823	5,881	27,291	5,604	89,587
093	Industrial Institute	250	16,240	380	3,347	4,155	20,383	7,511	3,000	6,423	3,000	0	10,416	75,105
094	Pioneer Home	39,687	65,130	37,098	40,264	63,879	48,672	43,643	35,562	47,929	41,937	44,052	34,756	542,609
095	State Hospital	12,997	130,460	135,433	100,891	117,775	79,256	63,566	144,394	98,507	173,077	141,258	94,656	1,292,270
096	State Training School	9,963	106,627	49,101	13,854	126,847	19,900	12,884	129,621	23,014	18,738	108,752	15,762	635,063
097	Soldiers' & Sailors' Home	274,966	251,251	211,404	130,952	99,275	101,568	191,272	125,687	81,347	103,102	153,997	26,844	1,751,665
098	Sanitarium	25,154	25,373	32,688	28,060	25,315	39,278	29,617	25,746	32,426	24,503	29,083	43,717	360,960
099	Penitentiary	12,939	50,328	23,151	(18,160)	1,171	25,004	20,747	18,686	10,740	14,660	7,443	22,641	189,350
101	Supreme Court	459	7,097	465	2,186	6,550	2,415	3,370	1,789	356	595	757	2,047	28,086
103	Judicial Supervisory Commission	0	0	0	0	5	0	0	0	0	0	0	0	5
120	Judicial District 1A	0	0	0	180	120	90	0	0	90	0	0	450	930
121	Judicial District 1B	0	30	40	70	20	40	40	50	0	0	10	10	310
122	Judicial District 2A	0	0	50	0	1,317	0	0	0	0	0	0	0	1,367
123	Judicial District 2B	0	0	0	0	0	0	0	0	0	10	573	0	583
124	Judicial District 3B	0	0	190	22	0	0	0	0	0	0	0	0	212
126	Judicial District 4	80	0	100	0	0	0	0	0	190	0	0	0	370
127	Judicial District 5A	20	10	10	0	0	0	0	0	10	0	0	10	60
129	Judicial District 6A	390	0	0	0	0	0	0	0	0	0	0	0	390
130	Judicial District 7A	0	0	0	0	0	0	0	0	320	0	0	0	320

State of Wyoming

GENERAL FUND

SUMMARY OF ACTUAL REVENUE BY MONTH (Continued)

By Agency

For Fiscal Year Ended June 30, 1983

	Revenue Source	July	August	September	October	November	December	January	February	March	April	May	June	Total
132	Judicial District 9A	$ 0	$ 0	$ 0	$ 0	$ 7	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 7
133	Judicial District 8	0	38,494	0	80	0	0	0	4,301	0	0	0	70	38,644
134	Judicial District 9B	0	0	0	0	0	0	0	0	0	0	87	360	4,301
135	Judicial District 6B	0	0	0	380	0	0	300	0	0	0	0	0	1,127
136	Judicial District 8B	0	0	0	0	0	0	250	0	0	0	0	0	250
150	County Courts	36,385	39,517	35,166	34,398	35,444	33,916	27,211	38,956	46,530	50,633	41,755	40,695	460,606
201	Legislative Service Office	0	28	1,147	0	1,068	0	2,267	917	2,327	3,540	4,863	12,840	28,997
	TOTAL REVENUE	$28,317,558	$42,823,726	$108,587,209	$24,623,470	$20,862,865	$48,612,793	$51,321,657	$24,522,244	$91,109,295	$31,530,483	$39,713,791	$81,771,389	$593,796,480
	GENERAL FUND	$25,358,874	$19,810,087	$ 69,495,863	$15,198,217	$13,141,092	$39,959,747	$38,299,207	$14,714,808	$49,668,206	$11,569,021	$11,570,285	$61,285,059	$370,070,466
	augmenting funds	$ 2,958,684	$23,013,639	$ 39,091,346	$ 9,425,253	$ 7,721,773	$ 8,653,046	$13,022,450	$ 9,807,436	$41,441,089	$19,961,462	$28,143,506	$20,486,330	$223,726,014

Schedule 5

State of Wyoming
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
By Source
For Fiscal Year Ended June 30, 1983

Revenue Source	July	August	September	October	November	December	January	February	March	April	May	June	Total
11000 Property Tax	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 23	$ 0	$ 0	$ 0	$ 0	$ 23
12000 Cigarette Tax	127,866	202,407	186,286	163,365	157,511	183,801	177,473	72,420	184,390	196,712	121,292	187,649	1,961,172
12015 Sales Tax	8,574,180	11,407,612	10,365,668	10,036,111	7,562,749	9,678,734	12,329,280	6,146,122	9,388,600	7,419,335	7,140,912	8,447,326	108,496,629
12024 Use Tax	1,851,830	2,465,848	1,831,658	1,859,989	2,236,075	1,450,343	1,758,352	3,442,783	1,303,928	1,013,829	1,021,024	1,347,627	21,583,286
12000 Other Sales & Use Taxes	80,371	103,333	98,169	866,765	82,388	793,155	289,888	191,373	188,338	69,824	303,113	192,753	3,259,470
13000 Mineral Severance Taxes	64,224	291,118	53,742,689	144,694	203,960	25,794,754	210,626	105,963	29,522,704	12,494	75,976	186,898	110,356,100
14000 Inheritance Taxes	112,009	665.032	289,072	126,020	191,941	210,440	204,130	302,476	296,869	208,958	255,097	295,769	3,157,813
15003 Insurance Premium Tax	14,892	11,031	1,865	2,439	1,774	2,269	2,461	906.247	6,459,283	295,864	24,852	(583,749)	7,139,228
15000 Other Franchise Taxes	650,571	56,957	32,791	22,569	11,740	7,749	8,670	6,526	4,947	83,018	111,998	553,132	1,550,668
16000 Motor Carrier Taxes	0	304,470	0	362,262	615,928	294,263	0	685,541	371,313	348,806	334,498	652,144	3,969,225
Total Taxes	$11,475,943	$15,507,808	$ 66,548,198	$13,584,214	$11,064,066	$38,415,508	$14,980,880	$11,859,474	$47,720,372	$ 9,648,840	$ 9,388,762	$11,279,549	$261,473,614
23011 Mtr. Vehicle Regist. Admin.	0	202,924	0	247,926	459,833	266,962	0	508,280	203,816	202,250	222,164	434,270	2,718,425
20000 Other Lic.Permit & Regulatory	75,807	114,864	83,586	64,259	69,394	117,554	142,305	142,315	229,516	81,889	105,857	203,666	1,431,012
30000 Fines, Forfeitures & Penalties	200,149	243,221	129,419	92,705	119,252	151,216	140,456	87,760	83,260	80,717	120,200	164,270	1,612,625
44011 Pooled Interest Distribution	13,004,452	2,738,690	0	36,637	0	9,571	14,629,517	81,666	230,155	0	0	0	30,730,688
40000 Other Uses Property & Money	57,863	226,094	108,482	80,718	46,159	300,824	1,086,412	186,597	143,977	126,189	53,301	440,856	2,857,472
53013 Liquor Sales Profit	0	0	1,809,099	0	0	0	1,092,805	306,634	355,531	0	790,288	527,097	4,881,454
50000 Other Chgs.for Sales & Services	511,680	560,532	718,044	767,443	704,941	852,530	864,039	1,113,462	553,567	911,764	818,651	913,268	9,289,921
66012 Permanent Mineral Trust Funds	0	0	0	0	0	0	0	0	0	0	0	45,662,283	45,662,283
60000 Revenue From Other Surces	296,820	18,145,410	32,778,359	4,196,177	2,698,116	2,232,125	6,772,840	3,577,040	31,435,098	13,625,079	20,747,271	12,573,482	149,077,817
70000 Federal Aid and Grants	2,678,349	5,064,072	6,402,478	5,538,598	5,402,615	6,256,225	7,896,056	6,653,455	10,153,856	6,844,505	7,454,129	9,617,033	79,961,371
90000 Non-Revenue Receipts	16,495	20,111	9,544	14,793	298,489	40,278	3,716,347	5,561	147	9,250	13,168	(44,385)	4,099,798
Total Revenue	$28,317,558	$42,823,726	$108,587,209	$24,623,470	$20,862,865	$48,612,793	$51,321,657	$24,522,244	$91,109,295	$31,530,483	$39,713,791	$81,771,389	$593,796,480
General Fund Revenue	$25,358,874	$19,810,087	$ 69,495,863	$15,198,217	$13,141,092	$39,959,747	$38,299,207	$14,714,808	$49,668,206	$11,569,021	$11,570,285	$61,285,059	$370,070,466
Augumenting Revenue	$ 2,958,684	$23,013,639	$ 39,091,346	$ 9,425,253	$ 7,721,773	$ 8,653,046	$13,022,450	$ 9,807,436	$41,441,089	$19,961,462	$28,143,506	$20,486,330	$223,726,014

State of Wyoming

GENERAL FUND

ANALYSIS OF CHANGE IN CASH BALANCE

For Fiscal Year Ended June 30, 1983

Cash Balance July 1, 1982			$156,895,461
Add:			
Receipts	$284,545,287		
Transfers	310,426,684		
		$594,971,971	
Less:			
Warrants	516,642,208		
Transfers	55,850,242		
		572,492,450	
Net Operating Gain			22,479,521
Less:			
Accounts Receivable Canceled			(6,500)
Cash Balance June 30, 1983			$179,368,482

Schedule 7

State of Wyoming

GENERAL FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982			$137,829,712
Add:			
Excess Revenue over Expenditures	$ 22,479,521		
Accounts Receivable Decreased	(1,155,685)		
Prior Year Reserves Canceled	37,820,887		
Non-Sufficient Funds Checks	7,288		
Due from Permanent Mineral Trust Fund	1,911,756		
Due from Permanent Land Fund	35,740		
		$ 61,099,507	
Less:			
Reserve for Appropriations Prior to 1983	$ 12,105,960		
Reserve for Appropriations 1983	33,105,495		
Accounts Receivable Canceled	6,500		
Due to Federal Fund	19,804		
Due to Earmarked Fund (Water Development)	114,600,000		
		159,837,759	
Net Decrease to Fund Balance			98,738,252
Fund Balance June 30, 1983			$ 39,091,460

State of Wyoming

GENERAL FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

By Source and Agency

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
10000	Taxes	$296,785,854	$261,473,614	$(35,312,240)	88%
20000	Licenses, Permits & Regulatory	4,330,856	4,149,437	(181,419)	96
30000	Fines, Forfeitures & Penalties	980,000	1,612,625	632,625	165
40000	Use of Property & Money	29,841,895	33,588,160	3,746,265	113
50000	Charges for Sales & Services	8,838,546	9,806,257	967,711	111
60000	Revenue from Other Sources	40,410,136	55,049,187	14,639,051	136
70000	Federal Aid and Grants	267,000	255,893	(11,107)	96
90000	Non-Revenue Sources	10,900	4,135,293	4,124,393	37,938
	TOTAL REVENUE	$381,465,187	$370,070,466	$(11,394,721)	97%
Agency No.	Agency				
001	Governor	$ 0	$ 87,066	$ 87,066	NA
002	Secretary of State	3,460,900	2,443,859	(1,017,041)	71%
003	State Auditor	2,196	2,247	51	102
004	State Treasurer	63,661,833	77,666,563	14,004,730	122
005	Department of Education	23,600	24,770	1,170	105
006	DAFC	1,793,898	3,224,461	1,430,563	180
007	Adjutant General	35,911	47,074	11,163	131
008	Public Defender	15,000	25,746	10,746	172
009	Aeronautics Commission	0	573	573	NA
010	Department of Agriculture	289,213	475,489	186,276	164
011	Revenue and Taxation	292,368,083	255,300,404	(37,067,679)	87
012	Board of Architects	1,600	2,213	613	138
013	Archives, Museums and Historical	44,250	90,116	45,866	204
014	Council on the Arts	0	27	27	NA
015	Attorney General	120,000	159,599	39,599	133
016	Board of Barber Examiners	173	160	(13)	92
020	Environmental Quality	24,500	49,424	24,924	201
022	Industrial Siting Administration	0	36	36	NA
023	Public Service Commission	365,178	407,847	42,669	112
028	Board of Podiatry	800	132	(668)	17
029	Water Development Commission	0	7,438	7,438	NA
031	Board of Mines	2,100	2,189	89	104
032	Disaster & Civil Defense	0	1,298	1,298	NA
033	Board of Cosmetology	624	856	232	137
037	State Engineer	81,950	77,262	(4,688)	94
039	State Examiner	509,384	445,402	(63,982)	87
041	Fire Prevention	382,000	231,952	(150,048)	61
042	Geological Survey	80,000	73,206	(6,794)	92
044	Insurance Department	5,285,900	7,657,177	2,371,277	145
047	Labor and Statistics	650	412	(238)	63
050	Liquor Commission	5,947,441	7,093,630	1,146,189	119
051	Livestock Board	39,055	48,850	9,795	125
053	DEPAD	0	1,865	1,865	NA
057	Community College Commission	0	1,632,135	1,632,135	NA
060	Public Lands	432,650	2,326,735	1,894,085	538
061	Bd. of Certified Public Accountants	3,056	3,818	762	125
065	State Library	0	23	23	NA
066	Travel Commission	0	82	82	NA
067	University of Wyoming	711,500	3,725,193	3,013,693	524
069	WICHE	0	3,466	3,466	NA
070	Workers' Compensation	1,600,000	1,773,043	173,043	111
071	Health & Social Services	67,300	201,689	134,389	300
072	Retirement System	968,000	736,297	(231,703)	76
074	Recreation Commission	129,212	204,709	75,497	158
076	Occupational Health & Safety	0	5,581	5,581	NA
080	Board of Charities & Reform	0	32	32	NA
081	Board of Probation & Parole	0	97	97	NA
089	Wyoming Honor Farm	260,470	6,703	(253,767)	3
090	Children's Home	20,000	10,300	(9,700)	52
091	Girls' School	6,925	9,184	2,259	133
092	Hot Springs State Park	16,150	76,812	60,662	476
093	Industrial Institute	45,846	28,417	(17,429)	62
094	Pioneer Home	442,750	497,509	54,759	112
095	State Hospital	957,950	1,250,017	292,067	130
096	Training School	389,033	543,057	154,024	140
097	Soldiers' and Sailors' Home	333,300	466,691	133,391	140
098	Wyoming Sanitarium	522,806	360,960	(161,846)	69
099	State Penitentiary	17,500	44,660	27,160	255

State of Wyoming

GENERAL FUND

STATEMENT OF REVENUE ESTIMATED AND ACTUAL (Continued)

By Source and Agency

For Fiscal Year Ended June 30, 1983

Agency No.	Agency	Estimated Revenue	Actual Revenue	Over (Under) Estimated	Percent of Estimate
101	Supreme Court	$ 4,500	$ 13,928	$ 9,428	309%
103	Judicial Supervisory Commission	0	5	5	NA
120	Judicial District 1A	0	930	930	NA
121	Judicial District 1B	0	310	310	NA
122	Judicial District 2A	0	1,367	1,367	NA
123	Judicial District 2B	0	583	583	NA
124	Judicial District 3B	0	212	212	NA
126	Judicial District 4	0	370	370	NA
127	Judicial District 5A	0	60	60	NA
129	Judicial District 6	0	390	390	NA
130	Judicial District 7A	0	320	320	NA
132	Judicial District 9A	0	7	7	NA
133	Judicial District 8A	0	150	150	NA
134	Judicial District 9B	0	4,301	4,301	NA
135	Judicial District 6B	0	1,127	1,127	NA
136	Judicial District 8B	0	250	250	NA
150	County Courts	0	460,606	460,606	NA
201	Legislative Service Office	0	28,997	28,997	NA
	TOTAL REVENUE	$381,465,187	$370,070,466	$(11,394,721)	97%

State of Wyoming

AUGMENTING FUNDS

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

By Source and Agency

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
50000	Charges for Sales & Services	$ 5,155,257	$ 4,365,118	$ (790,139)	85%
60000	Revenue from Other Sources	142,682,715	139,690,913	(2,991,802)	98
70000	Federal Aid and Grants	102,058,944	79,705,655	(22,353,289)	78
90000	Non-Revenue Sources	101,647	(35,671)	(137,318)	0
	TOTAL REVENUE	$249,998,563	$223,726,015	$(26,272,548)	89%
Agency No.	**Agency**				
001	Governor	$ 2,372,639	$ 1,224,521	$ (1,148,118)	52%
005	Department of Education	129,132,743	123,874,794	(5,257,949)	96
006	DAFC	1,680,771	1,484,501	(196,270)	88
007	Adjutant General	1,511,271	1,296,751	(214,520)	86
008	Public Defenders	236,067	207,829	(28,238)	88
009	Aeronautics Commission	4,300,000	3,660,525	(639,475)	85
010	Department of Agriculture	823,260	82,466	(740,794)	10
011	Revenue and Taxation	23,500	7,732	(15,768)	33
013	Archives, Museums and Historical	10,056	4,379	(5,677)	44
014	Council on the Arts	448,524	317,193	(131,331)	71
015	Attorney General	1,003,468	272,532	(730,936)	27
020	Environmental Quality	4,836,664	3,573,341	(1,263,323)	74
029	Water Development Commission	41,543	36,513	(5,030)	88
032	Disaster & Civil Defense	1,432,793	583,911	(848,882)	41
041	Fire Prevention	24,750	16,397	(8,353)	66
042	Geological Survey	111,648	75,422	(36,226)	68
045	Highway Department	7,975,365	6,899,552	(1,075,813)	87
046	Manpower Planning	5,392,297	2,788,133	(2,604,164)	52
047	Labor and Statistics	360,553	234,068	(126,485)	65
051	Livestock Board	1,270,459	1,203,493	(66,966)	95
053	DEPAD	169,067	88,310	(80,757)	52
057	Community College Commission	123,504	65,204	(58,300)	53
059	Board of Pharmacy	9,328	9,059	(269)	97
060	Public Lands	206,287	169,526	(36,761)	82
065	State Library	425,551	373,701	(51,850)	88
067	University of Wyoming	27,820,907	25,338,206	(2,482,701)	91
071	Health & Social Services	54,155,723	46,793,266	(7,362,457)	86
074	Recreation Commission	901,964	500,471	(401,493)	55
076	Occupational Health & Safety	477,385	410,735	(66,650)	86
081	Board of Probation & Parole	4,912	4,500	(412)	92
088	Wyoming Women's Center	37,678	32,248	(5,430)	86
089	Wyoming Honor Farm	387,298	320,334	(66,964)	83
090	Children's Home	34,946	9,427	(25,519)	27
091	Girls' School	72,575	45,837	(26,738)	63
092	Hot Springs State Park	41,038	12,775	(28,263)	31
093	Industrial Institute	131,135	46,688	(84,447)	36
094	Pioneer Home	45,368	45,100	(268)	100
095	State Hospital	64,099	42,253	(21,846)	66
096	State Training School	126,594	92,006	(34,588)	73
097	Soldiers' and Sailors' Home	1,504,454	1,284,974	(219,480)	85
099	State Penitentiary	153,278	144,690	(8,588)	94
101	Supreme Court	43,946	14,158	(29,788)	32
133	Judicial District 8A	43,994	38,494	(5,500)	87
134	Judicial District 9B	47	0	(47)	0
150	County Courts	29,114	0	(29,114)	0
	TOTAL REVENUE	$249,998,563	$223,726,015	$(26,272,548)	89%

State of Wyoming

GENERAL AND AUGMENTING FUNDS

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

By Source and Agency

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
10000	Taxes	$296,785,854	$261,473,614	$(35,312,240)	88%
20000	Licenses, Permits & Regulatory	4,330,856	4,149,437	(181,419)	96
30000	Fines, Forfeitures & Penalties	980,000	1,612,625	632,625	165
40000	Use of Property & Money	29,841,895	33,588,160	3,746,265	113
50000	Charges for Sales & Services	13,993,803	14,171,375	177,572	101
60000	Revenue from Other Sources	183,092,851	194,740,100	11,647,249	106
70000	Federal Aids and Grants	102,325,944	79,961,548	(22,364,396)	78
90000	Non-Revenue Sources	112,547	4,099,622	3,987,075	3,643
	TOTAL REVENUE	$631,463,750	$593,796,481	$(37,667,269)	94%
Agency No.	Agency				
001	Governor	$ 2,372,639	$ 1,311,587	$ (1,061,052)	55%
002	Secretary of State	3,460,900	2,443,859	(1,017,041)	71
003	State Auditor	2,196	2,247	51	102
004	State Treasurer	63,661,833	77,666,563	14,004,730	122
005	Department of Education	129,156,343	123,899,564	(5,256,779)	96
006	DAFC	3,474,669	4,708,962	1,234,293	135
007	Adjutant General	1,547,182	1,343,825	(203,357)	87
008	Public Defenders	251,067	233,575	(17,492)	93
009	Aeronautics Commission	4,300,000	3,661,098	(638,902)	85
010	Department of Agriculture	1,112,473	557,955	(554,518)	50
011	Revenue and Taxation	292,391,583	255,308,136	(37,083,447)	87
012	Board of Architects	1,600	2,213	613	138
013	Archives, Museums and Historical	54,306	94,495	40,189	174
014	Council on the Arts	448,524	317,220	(131,304)	71
015	Attorney General	1,123,468	432,131	(691,337)	38
016	Board of Barber Examiners	173	160	(13)	92
020	Environmental Quality	4,861,164	3,622,765	(1,238,399)	75
022	Industrial Siting Administration	0	36	36	NA
023	Public Service Commission	365,178	407,847	42,669	112
028	Board of Podiatry	800	132	(668)	17
029	Water Development Commission	41,543	43,951	2,408	106
031	Board of Mines	2,100	2,189	89	104
032	Disaster & Civil Defense	1,432,793	585,209	(847,584)	42
033	Board of Cosmetology	624	856	232	137
037	State Engineer	81,950	77,262	(4,688)	94
039	State Examiner	509,384	445,402	(63,982)	87
041	Fire Prevention	406,750	248,349	(158,401)	61
042	Geological Survey	191,648	148,628	(43,020)	78
044	Insurance Department	5,285,900	7,657,177	2,371,277	145
045	Highway Department	7,975,365	6,899,552	(1,075,813)	87
046	Manpower Planning	5,392,297	2,788,133	(2,604,164)	52
047	Labor and Statistics	361,203	234,480	(126,723)	65
050	Liquor Commission	5,947,441	7,093,630	1,146,189	119
051	Livestock Board	1,309,514	1,252,343	(57,171)	96
053	DEPAD	169,067	90,175	(78,892)	53
057	Community College Commission	123,504	1,697,339	1,573,835	1,374
059	Board of Pharmacy	9,328	9,059	(269)	97
060	Public Lands	638,937	2,496,261	1,857,324	391
061	Bd. of Certified Public Accountants	3,056	3,818	762	125
065	State Library	425,551	373,724	(51,827)	88
066	Travel Commission	0	82	82	NA
067	University of Wyoming	28,532,407	29,063,399	530,992	102
069	WICHE	0	3,466	3,466	NA
070	Workers' Compensation	1,600,000	1,773,043	173,043	111
071	Health & Social Services	54,223,023	46,994,955	(7,228,068)	87
072	Retirement System	968,000	736,297	(231,703)	76
074	Recreation Commission	1,031,176	705,180	(325,996)	68
076	Occupational Health & Safety	477,385	416,316	(61,069)	87
080	Board of Charities & Reform	0	32	32	NA
081	Board of Probation & Parole	4,912	4,597	(315)	94
088	Wyoming Women's Center	37,678	32,248	(5,430)	87
089	Wyoming Honor Farm	647,768	327,037	(320,731)	50
090	Children's Home	54,946	19,727	(35,219)	36
091	Girls' School	79,500	55,021	(24,479)	69
092	Hot Springs State Park	57,188	89,587	32,399	157
093	Industrial Institute	176,981	75,105	(101,876)	42
094	Pioneer Home	488,118	542,609	54,491	111
095	State Hospital	1,022,049	1,292,270	270,221	126
096	State Training School	515,627	635,063	119,436	123
097	Soldiers' and Sailors' Home	1,837,754	1,751,665	(86,089)	95
098	Wyoming Sanitarium	522,806	360,960	(161,846)	69
099	State Penitentiary	170,778	189,350	18,572	111

State of Wyoming

GENERAL AND AUGMENTING FUNDS

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL (Continued)

By Source and Agency

For Fiscal Year Ended June 30, 1983

Agency No.	Agency	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
101	Supreme Court	$ 48,446	$ 28,086	$ (20,360)	58%
103	Judicial Supervisory Commission	0	5	5	NA
120	Judicial District 1A	0	930	930	NA
121	Judicial District 1B	0	310	310	NA
122	Judicial District 2A	0	1,367	1,367	NA
123	Judicial District 2B	0	583	583	NA
124	Judicial District 3B	0	212	212	NA
126	Judicial District 4	0	370	370	NA
127	Judicial District 5A	0	60	60	NA
129	Judicial District 6A	0	390	390	NA
130	Judicial District 7A	0	320	320	NA
132	Judicial District 9A	0	7	7	NA
133	Judicial District 8A	43,994	38,644	(5,350)	88
134	Judicial District 9B	47	4,301	4,254	9,151
135	Judicial District 6B	0	1,127	1,127	NA
136	Judicial District 8B	0	250	250	NA
150	County Courts	29,114	460,606	431,492	1,582
201	Legislative Service Office	0	28,997	28,997	NA
		$631,463,750	$593,796,481	$(37,667,269)	94%

Schedule 11

State of Wyoming

GENERAL FUND APPROPRIATION CONTROL

1982-84 APPROPRIATION STATUS

June 30, 1983

	Agency	Appropriations Prior Years	Appropriations 1982-84	Special Appropriations 1982-84	Adjustments to Appropriations	Total Appropriations 1982-84	Expended FY 1983	Appropriation Available for FY 1984
001	Governor	$ 106,220	$ 7,109,894	$ 541,742	$ 0	$ 7,757,856	$ 2,254,461	$ 5,503,395
002	Secretary of State	140,809	1,644,626	0	0	1,785,435	747,389	1,038,046
003	State Auditor	540,248	46,572,916	0	0	47,113,164	22,578,140	24,535,024
004	State Treasurer	1,758	34,522,160	1,255,000	0	35,778,918	15,168,202	20,610,716
005	Department of Education	124,176	24,354,279	44,500	0	24,522,955	10,546,922	13,976,033
006	DAFC	5,743,849	26,608,845	730,610	0	33,083,304	13,078,494	20,004,810
007	Adjutant General	415,147	3,257,216	790,000	0	4,462,363	1,770,310	2,692,053
008	Statewide Public Defender	5,456	2,681,292	0	0	2,686,748	1,146,545	1,540,203
009	Aeronautics Commission	2,588,181	6,967,098	0	0	9,555,279	6,027,189	3,528,090
010	Department of Agriculture	306,391	10,471,853	3,284,490	0	14,062,734	5,771,255	8,291,479
011	Revenue and Taxation	650,226	23,921,317	1,010,887	0	25,582,430	10,823,800	14,758,630
013	Archives, Museums & Historical	32,662	3,769,498	627,959	(20,102)	4,410,017	2,008,776	2,401,241
014	Council on the Arts	950	305,945	10,000	0	316,895	111,787	205,108
015	Attorney General	291,761	11,028,861	11,466,000	(600,000)	22,186,622	9,080,622	13,106,000
020	Environmental Quality	262,685	7,822,436	0	0	8,089,121	3,173,026	4,912,095
022	Industrial Siting Administration	0	757,590	0	0	757,590	339,927	417,663
023	Public Service Commission	6,539	903,798	0	0	910,337	406,633	503,704
029	Water Development Commission	208,833	1,174,962	0	0	1,383,795	634,904	748,891
031	Board of Mines	8,843	594,769	0	0	603,612	253,055	350,557
032	Disaster & Civil Defense	0	284,833	0	0	284,833	124,112	160,721
037	State Engineer	317,773	6,262,088	0	0	6,579,861	2,787,696	3,792,165
039	State Examiner	707	3,154,481	0	0	3,155,188	1,226,628	1,928,560
041	Fire Prevention	15,280	2,519,623	0	0	2,534,903	1,122,851	1,412,052
042	Geological Survey	29,257	1,382,908	0	0	1,412,165	696,440	715,725
044	Insurance Department	6,070	1,785,625	0	0	1,791,695	753,168	1,038,527
045	Highway Department	501,228	877,304	0	0	1,378,532	371,011	1,007,521
045	Highway Patrol	176,592	3,755,889	0	0	3,932,481	1,749,902	2,182,579
047	Labor and Statistics	13,097	1,233,581	0	0	1,246,678	572,802	673,876
051	Livestock Board	3,450	2,664,053	0	0	2,667,503	1,212,894	1,454,609
053	DEPAD	78,161	2,088,614	114,630,000	(30,000)	116,766,775	948,991	115,817,784
054	Board of Nursing	1,880	122,761	7,300	0	131,941	50,664	81,277

State of Wyoming

GENERAL FUND APPROPRIATION CONTROL

1982-84 APPROPRIATION STATUS (Continued)

June 30, 1983

	Agency	Appropriations Prior Years	Appropriations 1932-84	Special Appropriations 1982-84	Adjustments to Appropriations	Total Appropriations 1982-84	Expended 1982-83	Appropriation Available for FY 1984
057	Community College Commission	$ 388	$ 58,047,119	$ 0	$ 0	$ 58,047,507	$ 27,478,895	$ 30,568,612
059	Board of Pharmacy	0	147,849	0	0	147,849	69,038	78,811
060	Public Lands	223,106	7,337,100	3,506,000	0	11,066,206	2,729,839	8,336,367
063	Governor's Residence	1,054	311,199	0	0	312,253	115,588	196,665
065	State Library	414,658	2,115,121	0	0	2,529,779	720,074	1,809,705
066	Travel Commission	261,237	3,714,942	0	0	3,976,179	1,855,069	2,121,110
067	University of Wyoming	14,612,138	143,512,648	19,071,341	0	177,196,127	73,609,426	103,586,701
069	WICHE	0	3,966,004	0	0	3,966,004	1,532,131	2,433,873
070	Workers' Compensation	272,656	4,028,901	0	0	4,301,557	2,024,287	2,277,270
071	Health and Social Services	1,315,114	105,856,543	182,684	0	107,354,341	47,817,545	59,536,796
072	Retirement	161,081	11,583,802	2,600,000	0	14,344,883	8,025,383	6,319,500
073	Youth Council	5,941	0	0	0	5,941	388	5,553
074	Recreation	487,199	7,308,508	3,832,039	(23,000)	11,604,746	4,704,589	6,900,157
076	OSHA	0	738,585	0	0	738,585	319,961	418,624
080	Board of Charities & Reform	550	1,173,979	175,000	0	1,349,529	480,352	869,177
081	Board of Probation & Parole	0	3,329,664	0	0	3,329,664	1,493,677	1,835,987
088	Wyoming Women's Center	366,736	1,781,045	9,300,000	0	11,447,781	2,530,471	8,917,310
089	Wyoming Honor Farm	115,312	1,897,459	706,493	0	2,719,264	970,876	1,748,388
090	Children's Home	208,130	3,520,672	280,000	(94,578)	3,914,224	1,439,386	2,474,838
091	Girls' School	9,731	3,225,085	1,169,610	0	4,404,426	1,455,147	2,949,279
092	Hot Springs State Park	0	1,260,108	1,278,343	0	2,538,451	657,659	1,880,792
093	Industrial Institute	23,379	4,376,935	180,500	0	4,580,814	1,883,733	2,697,081
094	Pioneer Home	149,856	2,833,379	181,318	0	3,164,553	1,475,799	1,688,754
095	Hospital	1,232,456	25,909,269	627,024	0	27,768,749	11,861,426	15,907,323
096	Training School	1,114,659	30,521,986	449,230	0	32,085,875	14,235,287	17,850,588
097	Soldiers' and Sailors' Home	236,437	2,503,724	794,000	0	3,534,161	1,495,482	2,038,679
098	Sanitarium	2,190,379	4,185,910	0	0	6,376,289	3,063,184	3,313,105
099	Penitentiary	672,793	17,941,238	228,932	0	18,842,963	8,766,803	10,076,160
101	Supreme Court	44,853	2,751,920	0	0	2,796,773	1,273,084	1,523,689
103	Judicial Supervisory Commission	0	5,000	0	0	5,000	0	5,000
104	Law Library	0	496,302	0	0	496,302	177,672	318,630

State of Wyoming

GENERAL FUND APPROPRIATION CONTROL

1982-84 APPROPRIATION STATUS (Continued)

June 30, 1983

	Agency	Appropriations Prior Years	Appropriations 1982-84	Special Appropriations 1982-84	Adjustments to Appropriations	Total Appropriations 1982-84	Expended FY 1983	Appropriation Available for FY 1984
120	Judicial District 1A	$ 6,950	$ 347,262	$ 0	$ 0	$ 354,212	$ 132,965	$ 221,247
121	Judicial District 1B	0	316,594	0	0	316,594	136,009	180,585
122	Judicial District 2A	50	310,167	0	0	310,217	132,510	177,707
123	Judicial District 2B	5,457	410,681	0	0	416,138	168,068	248,070
124	Judicial District 3B	3,200	335,643	0	0	338,843	137,023	201,820
125	Judicial District 3A	6,383	329,663	0	0	336,046	111,652	224,394
126	Judicial District 4	13,900	436,344	0	0	450,244	207,623	242,621
127	Judicial District 5A	0	351,237	0	0	351,237	153,695	197,542
128	Judicial District 5B	0	355,591	0	0	355,591	152,498	203,093
129	Judicial District 6	1,280	332,336	0	0	333,616	148,843	184,773
130	Judicial District 7A	1,760	298,079	0	0	299,839	128,187	171,652
131	Judicial District 7B	1,760	376,106	0	0	377,866	160,848	217,018
132	Judicial District 9A	1,637	388,320	0	0	389,957	159,708	230,249
133	Judicial District 8	0	343,257	0	0	343,257	123,155	220,102
134	Judicial District 9B	651	371,035	0	0	371,686	161,484	210,202
135	Judicial District 6B	0	366,898	0	0	366,898	159,972	206,926
136	Judicial District 8B	0	331,498	0	0	331,498	130,925	200,573
150	County Courts	0	4,269,056	0	0	4,269,056	1,671,289	2,597,767
151	District Attorney - District #1	0	631,241	0	0	631,241	175,801	455,440
157	District Attorney - District #7	0	663,817	0	0	663,817	174,383	489,434
160	Prosecuting Attorneys	0	694,875	0	0	694,875	210,184	484,691
201	Legislative Service Office	1,079,787	0	4,498,475	(773,258)	4,805,004	2,228,767	2,576,237
	Total	$ 37,820,887	$709,242,811	$183,459,477	$ (1,540,938)	$928,982,237	$348,766,436	$580,215,801

Schedule 12

State of Wyoming

GENERAL FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1983

Agency No.		Reserve for Encumbrances Prior Years	Augmenting Revenue Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit to Fund Balance	Appropriations 1983	Augmenting Revenue 1983	Expenditures 1983	Encumbrances 1983	Unencumbered Balance 1983
001	Governor	$ 106,220	$ 0	$ 84,134	$ 21,771	$ 313	$ 4,818,128	$ 1,224,521	$ 5,196,868	$ 186,413	$ (1,401,198)
002	Secretary of State	140,809	0	115,874	25,135	0	801,605	0	631,715	0	169,890
003	State Auditor	540,248	0	59,695	236,124	244,429	43,930,756	0	22,318,643	276,888	21,257,705
004	State Treasurer	1,758	0	1,698	0	60	17,196,784	0	14,144,334	0	3,054,368
005	Department of Education	124,176	6,445,583	6,523,244	11,359	35,134	18,820,741	127,629,233	147,898,472	17,748	8,315,774
006	DAFC	5,743,849	921	1,919,936	3,618,230	206,584	13,680,234	1,685,581	12,845,861	1,381,296	130,623
007	Adjutant General	415,147	3,390	288,343	119,667	127	2,423,225	1,293,361	2,788,718	721,888	332,861
008	Statewide Public Defenders	5,456	953	6,316	0	103	1,305,930	208,866	1,048,217	0	366,736
009	Aeronautics Commission	2,588,181	0	2,000,932	587,243	6	5,905,887	3,660,525	7,488,781	0	1,679,631
010	Department of Agriculture	306,391	20,903	216,583	76,993	33,718	8,216,881	81,563	5,837,138	1,409,334	1,172,532
011	Revenue and Taxation	650,226	0	554,586	71,748	23,891	12,788,146	7,732	10,178,868	299,578	2,116,551
013	Archives, Museums & Historical	32,662	3,326	35,302	686	0	2,418,871	1,853	1,877,853	230,636	317,478
014	Council on Arts	950	40,704	41,405	0	249	142,902	278,489	387,579	1,530	73,185
015	Attorney General	281,761	99,535	386,735	0	4,361	19,287,858	172,998	8,868,438	1,238,738	9,328,338
020	Environmental Quality	262,685	545,784	754,838	17,777	35,853	3,657,523	3,037,337	5,881,515	82,183	1,922,565
022	Industrial Siting Administration	0	0	0	0	0	365,861	0	339,827	3,861	22,169
023	Public Service Commission	6,538	0	5,905	0	633	439,650	0	408,718	0	38,852
029	Water Development Commission	208,833	36,513	178,214	48,349	18,783	726,623	0	493,251	202,844	89,179
031	Board of Mines	8,843	0	7,769	0	1,074	288,074	0	243,286	0	45,788
032	Disaster and Civil Defense	0	192,148	124,472	0	67,676	137,673	381,764	583,541	63	134,577
037	State Engineer	317,773	0	288,419	29,354	0	3,335,947	0	2,699,177	15,114	636,655
039	State Examiner	707	0	707	0	0	1,524,654	0	1,225,921	913	298,527
041	Fire Prevention	15,280	16,397	30,469	0	1,208	1,270,218	0	1,108,574	0	161,637
042	Geological Survey	29,256	8,832	35,923	0	2,185	735,022	68,569	735,938	21,185	46,698
044	Insurance Department	6,070	0	5,523	0	347	865,585	0	747,865	0	117,960
045	Highway Department	677,820	606,313	820,241	0	463,892	2,233,409	6,293,239	8,288,224	0	329,234
046	Manpower Planning	0	828,471	828,471	0	0	0	1,858,662	1,858,662	0	0
047	Labor and Statistics	13,097	87,962	98,822	0	2,237	616,781	168,158	748,268	8,341	60,346
051	Livestock Board	3,450	0	3,450	0	0	1,319,441	1,233,492	2,413,837	0	139,546
053	DEPAD	78,141	38,380	75,329	19,841	21,271	988,818	48,930	984,871	1,231	75,737
054	Board of Nursing	1,880	0	1,261	0	619	91,874	0	68,603	0	23,274
057	Community Colleges	368	0	368	0	0	27,681,232	95,204	27,340,731	0	52,753
059	Board of Pharmacy	0	0	0	0	0	71,238	6,654	58,388	0	1,187
060	Public Lands	223,106	7,536	156,813	71,732	2,087	3,748,141	161,980	3,742,342	16,880	1,355,703
063	Governor's Residence	1,054	0	1,054	0	0	148,799	0	114,136	0	33,263
065	State Library	414,658	48,083	80,659	718,602	(336,520)	1,528,267	325,618	1,833,116	317,251	71,878
066	Travel Commission	261,237	0	255,992	2,613	2,632	1,917,888	0	1,588,477	128,668	205,373
067	University of Wyoming	14,612,138	958,986	11,131,659	4,355,613	83,850	87,911,108	24,378,259	87,813,871	936,354	73,185,448
069	WICHE	0	0	0	0	0	1,755,650	0	1,550,150	0	205,500
070	Workers' Compensation	272,656	0	272,656	0	0	1,971,923	0	1,751,851	0	220,072
071	Health & Social Services	1,315,114	3,758,402	4,784,944	19,730	258,841	55,984,863	43,336,863	84,813,864	1,335,884	7,170,134
072	Retirement System	161,081	0	93,135	68,484	1,452	8,155,871	0	7,892,248	97,038	188,384
073	Council for Children & Youth	5,941	0	188	0	1,353	0	0	0	0	0
074	Recreation Commission	487,199	124,837	376,907	218,305	18,824	8,404,324	371,835	6,828,233	1,477,823	470,383
076	OSHA	0	0	0	0	0	351,836	410,735	730,698	0	31,873

State of Wyoming

GENERAL FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (Continued)

For Fiscal Year Ended June 30, 1983

Agency No.	Agency	Reserve for Encumbrances Prior Years	Augmenting Revenue Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit to Fund Balance	Appropriation 1983	Augmenting Revenue 1983	Expenditures 1983	Encumbrances 1983	Unencumbered Balance 1983
040	Board of Charities and Reform	$ 550	$ 0	$ 550	$ 0	$ 0	$ 757,876	$ 0	$ 479,802	$ 174,762	$ 103,312
041	Probation and Parole	0	4,500	4,912	0	(412)	1,589,450	0	1,493,265	0	96,585
048	Wyoming Women's Center	316,737	18,248	353,637	0	1,348	10,147,771	4,000	7,169,082	1,889,484	93,205
049	Wyoming Honor Farm	115,313	1,669	109,910	5,346	1,526	1,476,839	118,865	1,181,300	734,367	80,037
050	Children's Home	208,130	9,617	44,103	78,682	94,712	1,767,220	0	1,404,710	45,000	317,510
051	Girls' School	9,731	10,106	18,020	0	1,817	2,477,807	33,731	1,482,964	1,091,439	139,135
052	Hot Springs State Park	0	0	1,228	0	(1,228)	1,912,873	12,27[illegible]	669,207	1,222,350	34,090
053	Industrial Institute	23,374	16,249	27,192	7,500	4,936	2,189,536	[illegible],440	1,903,230	0	316,746
054	Pioneer Home	149,856	45,100	196,089	0	867	1,581,748	0	1,326,810	83,826	171,112
055	State Hospital	1,232,434	4,869	553,786	661,017	24,517	13,050,697	35,383	11,349,843	479,109	1,257,088
056	Training School	1,114,809	23,210	888,458	227,434	25,979	15,366,15[illegible]	69,796	13,438,838	385,797	1,611,313
057	Soldiers' & Sailors' Home	230,437	1,212,616	1,412,455	87,063	9,535	1,829,539	12,358	1,368,001	316,144	157,752
058	Sanitarium	2,190,378	0	1,505,414	682,545	2,180	2,047,103	0	1,557,530	0	489,573
059	Penitentiary	671,783	51,481	612,778	25,013	86,463	8,972,485	93,208	8,298,714	191,400	575,579
101	Supreme Court	64,853	8,251	68,996	674	2,436	1,366,060	9,907	1,237,248	31,500	103,219
102	Judicial Supervisory Commission	0	0	0	0	0	2,499	0	0	0	2,499
104	Law Library	0	0	0	0	0	232,399	0	177,672	0	54,727
105	Judicial District 1A	4,950	0	1,000	0	3,950	176,609	0	131,965	0	44,644
121	Judicial District 1B	0	0	0	0	0	157,588	0	136,009	0	21,579
122	Judicial District 2A	50	0	0	0	50	153,552	0	132,510	0	21,042
123	Judicial District 2B	5,677	0	5,657	0	0	202,270	0	167,811	0	39,859
124	Judicial District 3B	1,200	0	900	0	2,300	184,556	0	136,123	0	28,433
125	Judicial District 3A	6,383	0	3,605	0	2,778	184,635	0	108,047	0	56,588
126	Judicial District 4	13,900	0	13,191	0	709	219,215	0	194,432	0	24,783
127	Judicial District 5A	0	0	0	0	0	201,040	0	153,695	0	47,345
128	Judicial District 5B	0	0	0	0	0	176,296	0	152,498	0	23,798
129	Judicial District 6	1,280	0	1,091	0	189	186,315	0	147,752	0	38,563
130	Judicial District 7A	1,760	0	1,605	0	155	146,968	0	126,582	0	20,386
131	Judicial District 7B	1,760	0	1,905	0	155	185,962	0	159,243	0	26,719
132	Judicial District 9A	1,437	0	1,437	0	0	189,838	0	158,071	0	31,767
133	Judicial District 8	0	0	0	0	0	171,316	38,494	161,649	7,671	40,490
134	Judicial District 9B	931	0	0	0	931	185,017	0	161,484	0	23,533
135	Judicial District 9A	0	0	0	0	0	175,412	0	159,972	0	15,440
136	Judicial District 9B	0	0	0	0	0	165,250	0	130,925	0	34,325
150	County Courts	0	0	24,013	0	(24,013)	1,993,400	0	1,647,276	0	346,324
151	Judicial District - Laramie County	0	0	0	0	0	288,169	0	175,801	0	112,368
157	Judicial District - Natrona County	0	0	0	0	0	316,463	0	174,383	0	142,080
160	County and Prosecuting Attorneys	0	0	0	0	0	222,500	0	210,184	0	12,316
201	Legislative Service Office	1,078,787	0	748,723	0	330,064	3,725,217	0	1,479,044	2,246,173	0
	Total	$ 37,605,981	$ 15,350,535	$ 29,289,601	$ 12,101,960	$ 1,773,841	$437,113,803	$210,375,498	$333,702,848	$ 33,346,493	$ 78,989,958

State of Wyoming
GENERAL FUND
EXPENDITURE SUMMARY AND PERCENT CHANGE
BY FUNCTIONAL CATEGORY
Fiscal Year 1979 through Fiscal Year 1983

Functional Governmental Unit	FY 1979	FY 1980	FY 1981	FY 1982	FY 1983
General Government	$ 42,958,942	$ 47,709,691	$ 80,653,881	$ 59,671,557	$ 85,285,973
	(10%)	11%	69%	(26%)	43%
Elementary and Secondary Education	5,615,274	17,467,375	22,112,500	14,226,763	10,546,922
	7%	211%	27%	(36%)	(26%)
Higher Education	49,385,423	60,645,231	97,231,297	104,592,234	102,620,452
	11%	23%	60%	8%	(2%)
Libraries and Museums	1,245,899	1,314,952	1,861,369	2,266,533	2,840,637
	13%	6%	42%	22%	25%
Hospitals, Health and Social Services	33,705,575	45,749,191	56,525,365	67,524,887	81,388,497
	15%	36%	24%	19%	21%
Manpower Services	1,208,777	1,229,151	1,651,084	1,933,718	2,597,089
	20%	2%	34%	17%	34%
Correction and Law Enforcement	6,527,780	7,153,176	10,271,508	14,112,108	17,100,707
	27%	10%	44%	37%	21%
Safety and Regulation	4,596,669	5,391,495	6,734,657	7,921,680	9,475,936
	(6%)	17%	25%	18%	20%
Resource and Recreation	12,037,620	11,740,644	29,314,254	13,779,872	20,786,442
	58%	(3%)	149%	(53%)	51%
Transportation	1,434,817	2,252,699	3,527,645	9,105,443	8,148,102
	(31%)	57%	57%	158%	(11%)
Professional and Commercial Licensing	61,431	59,566	93,444	101,717	119,702
	7%	(3%)	57%	9%	18%
Judicial	1,754,004	2,143,869	2,856,758	3,170,330	5,627,210
	3%	22%	33%	11%	77%
Legislative Service Office	1,540,780	1,445,275	2,319,892	1,628,862	2,228,767
	(16%)	(7%)	61%	(30%)	37%
TOTAL	$162,072,991	$204,302,315	$315,153,654	$300,035,704	$348,766,436
	7%	26%	54%	(5%)	16%

Schedule 14

State of Wyoming

GENERAL FUND EXPENDITURES

BY AGENCY AND FUNCTIONAL CATEGORY

Fiscal Year 1979 through Fiscal Year 1983

		FY 1979	FY 1980	FY 1981	FY 1982	FY 1983
	GENERAL GOVERNMENT					
001	Governor	$ 7,492,192	$ 6,584,804	$ 5,764,255	$ 2,955,641	$ 2,254,461
002	Secretary of State	360,355	393,901	470,714	567,173	747,389
003	State Auditor	1,457,947	2,752,416	1,379,059	5,507,089	22,578,140
004	State Treasurer	13,086,295	14,031,473	13,847,514	15,889,985	15,168,202
006	DAFC	9,382,848	10,173,529	41,347,290	9,724,996	13,078,495
008	Statewide Public Defenders	515,124	737,174	905,497	971,928	1,146,545
011	Revenue and Taxation	5,727,820	6,573,132	8,474,232	9,598,251	10,823,800
015	Attorney General	2,039,391	3,289,401	5,580,443	7,201,445	9,080,622
039	State Examiner	922,451	1,168,891	1,029,965	1,176,121	1,226,628
063	Governor's Residence	84,962	79,953	98,031	109,890	115,588
072	Retirement System	1,264,998	1,282,536	1,415,423	5,551,982	8,025,383
080	Board of Charities and Reform	624,559	642,481	341,458	417,056	480,352
151	DA - Laramie County	0	0	0	0	175,801
157	DA - Natrona County	0	0	0	0	174,383
160	County Attorneys	0	0	0	0	210,184
	TOTAL	$ 42,958,942	$ 47,709,691	$ 80,653,881	$ 59,671,557	$ 85,285,973
	ELEMENTARY AND SECONDARY EDUCATION					
005	Department of Education	$ 5,615,274	$ 17,467,375	$ 22,112,500	$ 14,226,763	$ 10,546,922
	TOTAL	$ 5,615,274	$ 17,467,375	$ 22,112,500	$ 14,226,763	$ 10,546,922
	HIGHER EDUCATION					
057	Community College Commission	$ 13,567,813	$ 15,086,854	$ 19,800,123	$ 22,219,602	$ 27,478,895
067	University of Wyoming	34,398,100	44,194,218	76,061,287	80,866,433	73,609,426
069	WICHE	1,419,510	1,364,159	1,369,887	1,506,199	1,532,131
	TOTAL	$ 49,385,423	$ 60,645,231	$ 97,231,297	$104,592,234	$102,620,452
	LIBRARIES AND MUSEUMS					
013	Archives, Museums and Historical	$ 840,134	$ 935,753	$ 1,243,891	$ 1,376,791	$ 2,008,776
014	Council on the Arts	57,179	67,508	91,912	79,285	111,787
065	State Library	348,586	311,691	525,566	810,457	720,074
	TOTAL	$ 1,245,899	$ 1,314,952	$ 1,861,369	$ 2,266,533	$ 2,840,637
	HOSPITALS, HEALTH AND SOCIAL SERVICES					
071	Health and Social Services	$ 17,824,477	$ 27,241,209	$ 31,987,773	$ 37,266,647	$ 47,817,545
073	Council for Children and Youth	29,472	36,697	38,624	41,508	388
090	Children's Home	934,958	1,024,904	1,488,907	1,345,153	1,439,386
094	Pioneer Home	747,469	870,921	1,046,770	1,029,536	1,475,799
095	State Hospital	6,406,608	7,479,972	9,003,557	10,438,401	11,861,426
096	Training School	6,455,535	7,631,083	10,938,148	11,965,821	14,235,287
097	Soldiers' and Sailors' Home	556,232	654,564	810,685	1,093,968	1,495,482
098	Sanitarium	750,824	809,841	1,210,901	4,343,853	3,063,184
	TOTAL	$ 33,705,575	$ 45,749,191	$ 56,525,365	$ 67,524,887	$ 81,388,497
	MANPOWER SERVICES					
047	Labor and Statistics	$ 314,169	$ 327,782	$ 441,072	$ 457,119	$ 572,802
070	Workers' Compensation	894,608	901,369	1,210,012	1,476,599	2,024,287
	TOTAL	$ 1,208,777	$ 1,229,151	$ 1,651,084	$ 1,933,718	$ 2,597,089
	CORRECTION AND LAW ENFORCEMENT					
081	Board of Probation and Parole	$ 666,384	$ 690,493	$ 1,116,203	$ 1,246,559	$ 1,493,677
088	Wyoming Women's Center	0	0	539,743	865,184	2,530,471
089	Wyoming Honor Farm	369,171	399,674	567,773	672,754	970,876
091	Girls' School	769,367	876,296	1,212,270	1,166,803	1,455,147
093	Industrial Institute	1,171,239	1,371,228	1,898,515	1,687,237	1,883,733
099	State Penitentiary	3,551,619	3,815,485	4,937,004	8,473,571	8,766,803
	TOTAL	$ 6,527,780	$ 7,153,176	$ 10,271,508	$ 14,112,108	$ 17,100,707

State of Wyoming

GENERAL FUND EXPENDITURES

BY AGENCY AND FUNCTIONAL CATEGORY (Continued)

Fiscal Year 1979 through Fiscal Year 1983

		FY 1979	FY 1980	FY 1981	FY 1982	FY 1983
	SAFETY AND REGULATION					
007	Adjutant General	$ 1,027,371	$ 952,797	$ 1,166,221	$ 1,532,154	$ 1,770,310
019	Office of Traffic Safety	26,238	26,237	28,804	28,803	0
020	Environmental Quality	1,626,381	1,818,469	2,138,392	2,589,854	3,173,026
022	Industrial Siting Administration	119,757	121,215	152,536	231,795	339,927
023	Public Service Commission	261,199	297,487	328,641	330,020	406,633
031	Board of Mines	146,049	154,132	204,700	234,996	253,055
032	Disaster and Civil Defense	45,669	118,119	101,504	156,045	124,111
041	Fire Prevention	319,723	396,853	662,595	802,126	1,122,851
044	Insurance Department	495,464	558,210	672,777	656,125	753,168
051	Livestock Board	318,632	700,477	1,000,747	1,063,666	1,212,894
076	OSHA	210,186	247,499	277,740	296,096	319,961
	TOTAL	$ 4,596,669	$ 5,391,495	$ 6,734,657	$ 7,921,680	$ 9,475,936
	RESOURCE AND RECREATION					
010	Department of Agriculture	$ 2,467,845	$ 3,338,209	$ 4,721,034	$ 4,042,956	$ 5,771,255
029	Water Development Commission	0	225,646	395,460	370,673	634,904
037	State Engineer	1,430,361	1,672,630	2,204,070	1,967,397	2,787,696
042	Geological Survey	353,026	390,560	498,880	499,815	696,440
053	DEPAD	595,489	640,868	763,939	841,009	948,991
060	Public Lands	4,760,608	2,702,203	16,900,381	2,083,169	2,729,839
066	Travel Commission	747,735	869,308	1,321,379	1,260,921	1,855,069
074	Recreation Commission	1,338,669	1,521,533	2,055,874	2,160,497	4,704,589
092	Hot Springs State Park	343,887	379,687	453,237	553,435	657,659
	TOTAL	$ 12,037,620	$ 11,740,644	$ 29,314,254	$ 13,779,872	$ 20,786,442
	TRANSPORTATION					
009	Aeronautics Commission	$ 551,439	$ 979,271	$ 1,726,735	$ 7,087,931	$ 6,027,189
045	Highway Department	883,378	1,273,428	1,800,910	2,017,512	2,120,913
	TOTAL	$ 1,434,817	$ 2,252,699	$ 3,527,645	$ 9,105,443	$ 8,148,102
	PROFESSIONAL AND COMMERCIAL LICENSING					
054	Board of Nursing	$ 18,533	$ 16,279	$ 37,586	$ 39,574	$ 50,664
059	Board of Pharmacy	42,898	43,287	55,858	62,143	69,038
	TOTAL	$ 61,431	$ 59,566	$ 93,444	$ 101,717	$ 119,702
	JUDICIAL					
101	Supreme Court	$ 594,892	$ 752,211	$ 979,955	$ 1,022,816	$ 1,273,084
103	Judicial Supervisory Commission	545	193	0	9	0
104	Law Library	75,285	74,789	99,383	96,661	177,672
120	Judicial District 1A	66,096	84,002	100,225	115,913	132,965
121	Judicial District 1B	145,209	88,434	107,692	112,339	136,009
122	Judicial District 2A	65,617	78,883	99,943	105,038	132,510
123	Judicial District 2B	55,164	72,097	80,253	108,461	168,068
124	Judicial District 3B	59,899	87,799	106,355	117,860	137,023
125	Judicial District 3A	68,106	78,085	92,467	97,043	111,652
126	Judicial District 4	79,254	102,816	134,571	151,610	207,623
127	Judicial District 5A	79,252	98,547	96,818	106,477	153,695
128	Judicial District 5B	51,799	82,623	127,659	133,093	152,498
129	Judicial District 6	70,764	89,962	109,008	116,970	148,843
130	Judicial District 7A	59,533	72,884	98,235	110,647	128,187
131	Judicial District 7B	76,076	92,934	123,356	135,619	160,848
132	Judicial District 9A	70,961	97,837	101,096	144,628	159,708
133	Judicial District 8	61,600	91,995	99,339	112,222	123,155
134	Judicial District 9B	73,952	97,778	112,137	126,068	161,484
135	Judicial District 6B	0	0	91,415	146,770	159,972
136	Judicial District 8B	0	0	98,851	110,086	130,925
150	County Courts	0	0	0	0	1,671,289
	TOTAL	$ 1,754,004	$ 2,143,869	$ 2,856,758	$ 3,170,330	$ 5,627,210
	LEGISLATIVE					
201	Legislative Service Office	$ 1,540,780	$ 1,445,275	$ 2,319,892	$ 1,628,862	$ 2,228,767
	TOTAL	$ 1,540,780	$ 1,445,275	$ 2,319,892	$ 1,628,862	$ 2,228,767
	GRAND TOTAL	$162,072,991	$204,302,315	$315,153,654	$300,035,704	$348,766,436

Schedule 15

State of Wyoming
GENERAL FUND
BALANCE SHEET
June 30, 1983

ASSETS:		
Cash		$179,368,482
Petty Cash		63,265
Accounts Receivable		1,589,453
Due from Trust and Agency Fund		10,000
Due from Permanent Mineral Trust Fund		1,911,756
Due from Permanent Land Fund		35,740
Non-Sufficient Funds Checks		7,288
Total Assets		$182,985,984
LIABILITIES, RESERVES AND FUND BALANCE:		
Liabilities:		
Due to Treasurer	$ 63,265	
Due to the Federal Fund	19,804	
Due to the Earmarked Revenue Fund	114,600,000	
Total Liabilities		$114,683,069
Reserves:		
Reserve for Appropriation Prior to 1983	12,105,960	
Reserve for Appropriation 1983	33,105,495	
Total Reserves		45,211,455
Fund Balance June 30, 1983		23,091,460
Total Liabilities, Reserves and Fund Balance		$182,985,984

THE EARMARKED REVENUE FUND

The Earmarked Revenue Fund was established to account for state revenue which is specifically dedicated by law, whether earmarked or restricted, to defray the cost of a particular governmental unit, activity or function of state government, and to account for the proceeds from bond issues, except as otherwise provided by law.

This fund consists largely of accounts used by the various professional and commercial licensing boards. During recent years, the Legislature has used this fund for the collection and distribution of special revenues to state agencies, school districts, cities, counties, and special districts.

Schedule 18 lists the accounts of the Earmarked Revenue Fund and shows the receipts and expenditures of each during the fiscal year. It also shows the beginning cash balance and the ending cash and investment balance for each account at the close of fiscal year 1983.

State of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
11000	Property Tax	$ 0	$ 767,024	$ 767,024
12000	Sales, Use Excise Tax	1,662,631	1,532,561	(130,070)
13001	Severance Tax - Coal	39,750,000	55,221,536	15,471,536
13002	Oil and Gas Conservation Tax	2,490,010	1,775,812	(714,198)
13003	Severance Tax - Trona	3,000,000	1,884,462	1,115,538
13004	Severance Tax - Uranium	2,000,000	749,728	(1,250,272)
13005	Severance Tax - Stripper Oil	0	333,140	333,140
13008	Severance Tax - Oil	0	5,708,935	5,708,935
13009	Severance Tax - Gas	0	2,174,126	2,174,126
19001	Pari-Mutuel Wager Assessment	21,000	16,503	(4,497)
20000	License, Permit, Regulatory	567,513	568,335	822
30000	Fines, Forfeitures, Penalties	450	665	215
41007	Federal Mineral Royalties	43,500,000	46,447,370	2,947,370
44000	Income From Investments	1,391,527	15,358,827	13,967,300
50000	Charges Sales and Services	751,221	943,138	191,917
61000	Local Governments	752,376	889,537	137,161
62000	Private Sources	1,934	1,934	0
63000	Other Public Sources	314,543	121,654	(192,889)
64000	Intergovernmental Sourses - State	58,481,224	14,379,414	(44,101,810)
66000	Intra-Agency Sources	13,003	32,285,087	32,272,084
70000	Federal Aid and Grants	14,005,528	12,809,049	(1,196,479)
90000	Non-Revenue Receipts	0	2,040,215	2,040,215
	TOTAL	$168,702,960	$196,009,052	$27,306,092

Account No.	Account			
003-030	Budget Reserve Account	$ 0	$ 21,000,000	$21,000,000
003-040	Social Security Recovery	2,915	2,915	0
005-008	School District Capital Construction	8,841,129	5,909,551	(2,931,578)
006-071	Capital Facilities Revenue	25,000,000	19,395,141	(5,604,859)
006-096	Herschler Building Construction	953,590	1,262,595	309,005
010-013	Real Estate Board	204,350	126,820	(77,530)
010-015	Predatory and Pest Control	569,267	493,321	(75,946)
010-018	Wheat Commission	101,044	86,857	(14,187)
012-001	Board of Architects	31,000	31,794	794
013-013	LQD Microfilm Project	29,361	29,472	111
016-001	Board of Barber Examiners	8,660	10,621	1,961
022-002	Industrial Siting Administration	264,455	15,158	(249,297)
023-001	Public Service Comm. Administration	244,041	172,542	(71,499)
023-002	Public Service Commission Utilities	1,372,546	1,502,080	129,534
023-004	Highway Crossing Protection	264,543	97,707	(166,836)
023-005	P.U.R.P.A. Grants Account	19,621	(63,937)	(83,558)
028-001	Board of Registration in Podiatry	1,306	1,530	224
029-002	Cheyenne Water Project	135,515	0	(135,515)
029-003	Stage III	4,970,942	151,513	(4,819,428)
029-004	City Grants	2,773,190	800,000	(1,973,190)
029-005	City of Buffalo	100,000	103,300	3,300
029-006	Rawlins	150,000	166,100	16,100
029-007	Northeast Wyoming	100,000	200,000	100,000
029-008	Upper River	50,000	40,800	(9,200)
029-009	Kemmerer	50,000	64,400	14,400

State of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF REVENUE – ESTIMATED AND ACTUAL (Continued)

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
029-010	Fuller Water Project	$ 200,000	$ 148,800	$ (51,200)
029-011	Powder River	500,000	285,350	(214,650)
029-012	Westside	50,000	40,000	(10,000)
029-013	Town of Encampment	150,000	79,900	(70,100)
029-014	Iron Creek	300,000	165,500	(134,500)
029-015	Deer Creek	250,000	101,000	(149,000)
029-016	Upper Green River	500,000	371,300	(128,700)
029-017	Gooseberry	200,000	60,000	(140,000)
029-018	Wind River/Blue Hole	100,000	40,000	(60,000)
029-019	Willwood	50,000	50,000	0
029-020	Crystal-Granite	300,000	190,000	(110,000)
029-021	Casper Aquifer	550,000	250,000	(300,000)
029-022	Little Big Horn Water	8,000,000	683,800	(7,316,200)
029-023	Hawk Springs	350,000	54,800	(295,200)
029-024	Riverton Valley	250,000	153,300	(96,700)
029-025	Corn Creek	1,000,000	118,500	(881,500)
029-026	Little Snake River Management	29,000,000	62,000	(28,938,000)
029-027	LaPrele	120,700	60,000	(60,700)
029-029	Big Sandy	818,000	612,800	(205,200)
029-030	Shell Canal	50,000	10,000	(40,000)
029-031	Administration	245,003	110,000	(135,003)
029-032	Rock Springs/Green River	60,000	5,000	(55,000)
029-033	Tongue River	250,000	5,000	(245,000)
029-034	Smith's Fork	100,000	5,000	(95,000)
029-035	Upper Bear River	400,000	0	(400,000)
029-036	Cody Canal	175,000	5,000	(170,000)
029-037	Shoshone	420,000	5,000	(415,000)
029-038	Shell Valley	825,000	5,000	(820,000)
029-039	Kemmerer Level II	300,000	0	(300,000)
029-040	Willwood Level II	500,000	0	(500,000)
029-041	Prairie Dog	25,000	5,000	(20,000)
029-042	Little Big Horn	977,500	300,000	(677,500)
030-001	Board of Chiropractic Examiners	2,550	12,862	5,312
033-001	Board of Cosmetology	34,456	46,464	12,008
034-001	Board of Dental Examiners	29,738	38,852	09,114
035-001	Board of Embalmers	7,831	8,879	1,048
036-001	Employment Security Commission	13,930,907	12,964,904	(966,003)
037-001	State Engineer	89,410	29,162	(15,248)
038-001	Pari-Mutuel Board	43,054	43,619	565
039-007	Collection Agency Board	2,591	3,468	877
044-044	Insurance Agency Licensing	5,039	188,846	183,807
051-006	Veterinary Medicine	12,930	12,072	(858)
051-007	Livestock Inspection	0	1,383,291	1,383,291
052-001	Medical Licensing Board	83,671	100,475	16,804
053-011	Split Rock Syeline	25,438	0	(25,438)
053-012	Wyoming Water Development Fund	0	22,038,742	22,038,742
053-013	Park Reservoir Dam	207,936	42,748	(165,188)
053-014	Park Reservoir Loan	108,111	58,111	(149,900)
053-015	Wyo. Water Development Oil and Gas	0	8,500,111	8,500,111
053-018	Muddy Guard Reservoir	600,000	600,000	0
054-001	Board of Nursing	171,013	127,111	(41,841)
055-001	Oil and Gas Commission	1,393,557	2,181,000	787,443
055-070	Oil and Gas Construction	1,167,293	1,000,000	(167,293)
055-071	Oil and Gas Art	15,000	0	(15,000)

State of Wyoming

[illegible] REVENUE FUND

[illegible] - [illegible] AND ACTUAL (Continued)

For Fiscal Year Ended June 30, [illegible]

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
014-000	Board of Optometry	$ 1,500	$ (2,250)	$ 3,750
015-001	Community College Capital Construct-	1,000,000	(1,867,853)	(867,853)
016-001	Bd. of Speech Pathology & Audiology	1,000	1,000	[illegible]
019-001	Board of Pharmacy	47,818	48,172	354
060-006	Gaming Unit Tax Revenue	35,000,000	37,237,138	2,237,138
060-009	Unit, Established/Other, & Gr Fund	72,000,000	67,742,480	(4,257,520)
060-010	Unit, Established Education	85,000,000	1,000,000	(84,000,000)
060-011	Unit, Established Education Lands	1,000,000	1,000,000	[illegible]
060-012	Unit, Established - Community College	0	1,000,000	1,000,000
060-020	Unit, Established - Loan Account	0	1,000,000	1,000,000
060-030	Bond Proceeds Account	0	877,000	877,000
060-031	Bond Reserve Account	0	100,000	100,000
060-032	Community College Bond Interest	0	900,000	900,000
060-033	Community College Current Bond Inter-	0	20,000,000	20,000,000
062-000	Nursing Board of (RN's)	50,000	50,000	[illegible]
063-000	Board of Physical Therapy	1,000	1,000	[illegible]
064-000	Board of Hearing Aid Specialists	1,000	1,000	000
068-000	Board of Psychologists	1,000	1,000	000
071-000	Commission Governmental Development	1,000	1,000	0
072-000	Nursing Service	100,000	107,000	7,000
073-000	Welfare Project Health	30,000	15,000	(15,000)
074-000	Board Nursing Home Administrators	1,000	2,000	000
077-000	Board of Law Examiners	50,000	35,000	(15,000)
201-000	Legislative Service Office	0	3,000,000	3,000,000
	Other	[illegible]	[illegible]	[illegible]

State of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1983

Agency Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1983 Appropriation (Revised)	FY 1983 Expenditures	FY 1983 Encumbrances	FY 1983 Unencumbered Balance
003-040	Social Security Recovery	$ 36,760	$ 36,760	$ 0	$ 0	$ 2,915	$ 2,915	$ 0	$ 0
005-008	School District Capital Construction	0	0	0	0	8,841,129	5,909,551	0	2,931,578
006-071	Capital Facilities Reve ue	0	0	0	0	25,000,000	19,268,545	0	5,731,455
006-081	Capital Facilities Construction	57,617	0	0	57,617	0	0	0	0
006-096	Herschler Building Construction	10,049,229	6,554,832	3,362,122	132,275	700,000	0	700,000	0
010-015	Real Estate Board	8,003	5,459	0	2,544	198,347	164,487	0	33,860
010-011	Predatory and Pest Control	0	0	0	0	569,267	455,608	0	113,659
010-018	Wheat Commission	0	0	0	0	101,044	83,978	0	17,066
011-001	Board of Architects	3,332	3,323	0	2,009	16,716	15,809	0	907
013-001	LQD Microfilm Project	0	0	0	0	29,361	2,798	26,563	0
016-001	Board of Barber Examiners	0	0	0	0	8,660	8,577	0	83
021-001	Industrial Siting Administration	229,165	216,345	30,410	(17,790)	17,500	2,419	15,081	0
023-001	Public Service Commission Admin.	0	0	0	0	244,041	238,652	0	5,389
023-002	Public Service Utilities	37,456	15,787	0	21,669	1,502,422	1,297,532	0	204,890
023-004	Highway Crossing Protection	144,342	84,003	60,539	0	120,000	0	120,000	0
023-005	P.U.R.P.A. Grant Account	19,621	4,621	0	15,000	0	0	0	0
028-001	Board of Registration in Podiatry	0	0	0	0	504	182	0	322
029-002	Little Snake River Management Project	135,116	62	135,454	0	0	0	0	0
029-003	Stage III	4,970,942	135,852	4,835,090	0	0	0	0	0
029-004	City Grants	2,773,190	982,792	1,790,398	0	0	0	0	0
029-005	City of Buffalo	0	0	0	0	100,000	97,271	2,729	0
029-006	Baseline	0	0	0	0	150,000	128,691	21,309	0
029-007	Northeast Wyoming	0	0	0	0	100,000	464	99,536	0
029-008	Upper Bear River	0	0	0	0	50,000	32,717	17,283	0
029-009	Kemmerer	0	0	0	0	50,000	35,655	14,345	0
029-010	Fuller Wamar Project	0	0	0	0	200,000	0	0	200,000
029-011	Powder River	0	0	0	0	500,000	233,488	266,512	0
029-012	Westside	0	0	0	0	50,000	5,110	44,890	0
029-013	Town of Encampment	0	0	0	0	150,000	66,151	83,849	0
029-014	Iron Creek	0	0	0	0	300,000	150,370	149,630	0
029-015	Deer Creek	0	0	0	0	250,000	73,700	176,300	0
029-016	Upper Green River	0	0	0	0	500,000	370,986	129,014	0
029-017	Gooseberry	0	0	0	0	200,000	47,022	152,978	0
029-018	Wind River/Blue Nole	0	0	0	0	500,000	18,256	481,744	0
029-019	Willwood	0	0	0	0	50,000	50,000	0	0
029-020	Crystal-Granite	0	0	0	0	300,000	159,314	140,686	0
029-021	Casper Aquifer	0	0	0	0	550,000	232,675	317,325	0
029-22	Little Big Horn Water	8,500,000	3	0	8,000,000	0	0	0	0
029-023	Hawks Springs	0	0	0	0	350,000	8,029	341,971	0
029-024	Riverton Valley	0	0	0	0	250,000	154,084	95,916	0
029-025	Corn Creek	0	0	0	0	1,000,000	88,842	911,158	0
029-026	Little Snake River Management	0	0	0	0	20,000,000	28,278	19,971,722	0
029-027	Laramie	0	0	0	0	120,000	56,853	63,147	0
029-028	Cottonwood	0	0	0	0	50,000	0	50,000	0
029-029	Big Sandy	0	0	0	0	818,000	533,481	284,519	0
029-030	Shell Canal	0	0	0	0	50,000	1,865	48,135	0
029-031	Administration	0	0	0	0	245,003	109,374	135,629	0
029-032	Rock Springs/Green River	0	0	0	0	60,000	84	59,916	0
029-033	Tongue River	0	0	0	0	250,000	62	249,938	0
029-034	Smith's Fork	0	0	0	0	100,000	116	99,884	0
029-035	Upper Bear River	0	0	0	0	400,000	0	(400,000)	800,000

State of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (Continued)

For Fiscal Year Ended June 30, 1983

Agency Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1983 Appropriation (Revised)	FY 1983 Expenditures	FY 1983 Encumbrances	FY 1983 Unencumbered Balance
029-036	Cody Canal	$ 0	$ 0	$ 0	$ 0	$ 125,000	$ 71	$ 124,929	$ 0
029-037	Shoshone	0	0	0	0	420,000	0	420,000	0
029-038	Shell Valley	0	0	0	0	625,000	412	624,588	0
029-039	Kemmerer Level II	0	0	0	0	300,000	0	300,000	0
029-040	Willwood Level III	0	0	0	0	500,000	0	500,000	0
029-041	Prairie Dog	0	0	0	0	25,000	83	24,917	0
029-042	Little Big Horn	0	0	0	0	977,500	629,808	347,692	0
030-001	Board of Chiropractic Examiners	0	0	0	0	5,950	3,490	0	2,460
033-001	Board of Cosmetology	0	0	0	0	39,671	36,987	0	2,684
034-001	Board of Dental Examiners	0	0	0	0	29,738	26,187	0	3,551
035-001	Board of Embalmers	0	0	0	0	8,831	6,006	0	2,825
036-001	Employment Security Commission	0	0	0	0	13,930,907	12,899,566	0	1,031,341
037-001	Examining Engineers	0	0	0	0	89,410	77,086	0	12,324
038-001	Pari-Mutuel Commission	0	0	0	0	43,014	35,631	0	7,383
039-007	Collection Agency Board	0	0	0	0	2,591	2,015	0	576
044-003	Insurance Agents Licensing	0	0	0	0	5,039	3,728	0	1,311
045-092	Capital Facilities Highway Commission	314,509	24,693	0	289,816	0	0	0	0
051-006	Veterinary Medicine	0	0	0	0	12,930	8,099	0	4,831
052-001	Medical Licensing Board	0	0	0	0	124,671	72,082	0	52,589
053-011	Split Rock Syncline Project	15,436	15,436	0	0	10,000	9,993	0	7
053-013	Park Reservoir Dam Project	207,936	161,946	45,990	0	0	0	0	0
053-014	Park Reservoir District Loan	188,133	146,523	41,610	0	0	0	0	0
053-017	Cheyenne Water Project	20,000,000	7,078,995	12,921,005	0	0	0	0	0
053-018	Muddy Guard Reservoir	0	0	0	0	600,000	584,049	15,951	0
054-002	Board of Nursing	12,832	12,615	0	217	158,181	127,600	0	30,581
055-001	Oil and Gas Commission Administration	34,513	33,645	0	868	1,363,654	1,166,347	46,657	150,650
055-070	Oil & Gas Commission Capital Construc.	0	0	0	0	1,147,203	1,061,323	75,662	10,218
055-071	Oil and Gas Commission Art	0	0	0	0	15,000	0	15,000	0
056-001	Board of Optometry	0	0	0	0	7,769	4,598	0	3,171
057-003	Community College Commission	0	0	0	0	2,044,079	2,044,079	0	0
058-002	Board of Speech Pathologists & Audiol.	0	0	0	0	4,565	2,763	0	1,802
059-002	Board of Pharmacy	0	0	0	0	37,828	32,858	0	4,970
060-006	Wyoming Coal Tax Revenue	0	0	0	0	22,029,346	21,447,597	0	581,749
060-009	Gov't. Royalty Cities, Counties, Sp.Dist.	0	0	0	0	20,000,000	16,699,045	0	3,300,955
060-010	Gov't. Royalty Education Loans	0	0	0	0	20,000,000	4,398,244	0	15,601,756
060-011	Gov't. Royalty Education Grants	0	0	0	0	7,000,000	0	0	7,000,000
060-030	Bond Proceeds Account	10,983,670	11,800,424	0	(816,754)	0	0	0	0
060-033	Comm. College Current Money Cons.App.	0	0	0	0	10,029,196	4,381,055	0	5,648,141
061-001	Wyoming Board of CPA's	0	0	0	0	79,208	75,776	0	3,432
062-001	Board of Physical Therapy	0	0	0	0	2,321	1,797	0	524
064-001	Board of Hearing Aid Specialists	0	0	0	0	3,738	3,526	0	212
067-093	Capital Facilities University of Wy	25,001	2,188	22,813	0	0	0	0	0
068-001	Board of Psychologists	0	0	0	0	4,403	4,271	0	132

State of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (Continued)

For Fiscal Year Ended June 30, 1983

Agency Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY 1983 Appropriation (Revised)	FY 1983 Expenditures	FY 1983 Encumbrances	FY 1983 Unencumbered Balance
071-001	Committee Employment of Handicapped	$ 0	$ 0	$ 0	$ 0	$ 3,668	$ 3,663	$ 0	$ 5
071-045	Nursing Services	0	0	0	0	450,076	442,080	0	7,996
071-050	D-Pass Project Health	0	0	0	0	50,000	28,400	0	21,600
071-071	Committee Employment Handicapped	700	428	0	272	0	0	0	0
079-001	Board Nursing Home Administration	0	0	0	0	3,522	2,002	0	1,520
099-094	Capital Facilities Penitentiary	2,160	2,160	0	0	0	0	0	0
102-001	Board of Law Examiners	0	0	0	0	14,089	12,901	0	1,188
	TOTAL	$58,252,263	$27,319,089	$23,245,431	$7,687,743	$167,368,007	$96,469,209	$27,367,105	$43,531,693

(1) Accounts for Expenditure of Water Development Appropriations (Coal)

(2) Accounts for Expenditure of Water Development Appropriations (Oil and Gas)

State of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Agency-Account No.	Account	Account Cash and Investments at Cost or Amortized 7/1/82	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
003-030	Budget Reserve Account	$ 0	$ 0	$ 21,000,000	$ 0	$ 0	$ 0	$ 21,000,000
003-040	Social Security Recover	36,760	0	2,915	0	7,780	31,895	0
003-050	Audit Exceptions	6,536	0	0	0	0	0	6,536
005-008	School District Capital Construction	0	0	5,909,551	0	5,909,551	0	0
006-071	Capital Facilities Revenue	(444)	19,200,651	194,489	0	0	19,268,545	126,151
006-091	Capital Facilities Commission	57,617	0	0	57,617	0	0	0
006-096	Herschler Building Construction	16,722,123	1,239,656	64,336	0	6,554,832	0	11,471,283[1]
010-013	Real Estate Board	241,166	97,243	29,688	0	144,437	25,509	198,153
010-015	Predatory and Pest Control	64,824	435,551	57,770	0	455,034	573	102,538
010-018	Wheat Commission	78,592	78,028	8,836	0	81,680	2,298	81,478
012-001	Board of Architects	92,220	20,330	11,464	0	16,888	2,245	104,881
013-013	LQD Microfilm Project	0	0	29,361	0	2,660	139	26,562
015-008	Governmental Claims Act	747,697	0	0	0	0	0	747,697
016-001	Barber Examiners Board	22,544	7,825	2,796	0	5,931	2,646	24,588
022-002	Industrial Siting Administration	249,374	(5,747)	20,905	0	107,376	111,588	45,568
023-001	Public Service Commission Administration	474,914	122,792	49,750	124,425	218,574	20,078	284,379
023-002	Public Service Commission Utilities	723,820	1,316,886	185,194	0	1,116,216	197,103	912,581
023-004	Highway Crossing Protection	226,296	0	97,707	0	67,412	16,591	240,000
023-005	P.U.R.P.A. Grants Account	68,558	(70,232)	6,295	0	4,621	0	0
028-001	Board of Registration in Podiatry	2,867	1,192	337	0	182	0	4,214[3]
029-002	Little Snake River Water Management Project	2,962	0	0	0	62	0	2,900[3]
029-003	Stage III	20,942	0	151,513	0	133,977	1,875	36,603[3]
029-004	City Grants	253,190	0	800,000	0	982,792	0	70,399[3]
029-005	City of Buffalo	0	0	103,300	0	91,005	6,266	6,029[3]
029-006	Rawlins	0	0	166,100	0	125,038	3,653	37,409[3]
029-007	Northeast Wyoming	0	0	200,000	0	464	0	199,536[3]
029-008	Upper Bear	0	0	40,800	0	29,474	3,243	8,083[3]
029-009	Kemmerer	0	0	64,400	0	30,193	5,461	28,745[3]
029-010	Fuller Water Project	0	0	148,800	0	(1,479)	1,479	148,800[3]
029-011	Powder River	0	0	285,350	0	222,419	11,069	51,862[3]
029-012	Westside	0	0	40,000	0	582	4,528	34,890[3]
029-013	Town of Encampment	0	0	79,900	0	55,210	10,941	13,749[3]
029-014	Iron Creek	0	0	165,500	0	145,388	4,982	15,130[3]
029-015	Deer Creek	0	0	101,000	0	70,187	3,513	27,300[3]
029-016	Upper Green River	0	0	373,300	0	352,843	18,143	2,314[3]
029-017	Gooseberry	0	0	60,000	0	40,863	6,159	12,978[3]
029-018	Wind River/Blue Holes	0	0	60,000	0	17,912	344	41,744[3]
029-019	Willwood	0	0	50,000	0	50,000	0	0[3]
029-020	Crystal-Granite	0	0	190,000	0	159,314	0	30,686[3]
029-021	Casper Aquifer	0	0	250,000	0	232,665	10	17,325[3]
029-022	Little Big Horn Water	0	0	683,800	0	(501,764)	501,764	683,800[3]
029-023	Hawk Springs	0	0	54,800	0	3,293	4,736	46,771[3]
029-024	Riverton Valley	0	0	155,300	0	150,669	3,415	1,216[3]
029-025	Corn Creek	0	0	118,500	0	81,671	7,171	29,658[3]
029-026	Little Snake River Water Management	0	0	62,000	0	18,550	9,728	33,722[3]

State of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

For Fiscal Year Ended June 30, 1983

Agency-Account No.	Account	Account Cash and Investments at Cost or Amortized 7/1/82	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
029-027	Laprele	$ 0	$ 0	$ 60,000	$ 0	$ 52,253	$ 4,600	$ 3,147[3]
029-029	Big Sandy	0	0	612,800	0	519,559	13,922	79,319[3]
029-030	Shell Canal	0	0	10,000	0	929	936	8,135[3]
029-031	Administration	0	0	110,000	0	80,623	28,751	626[3]
029-032	Rock Springs/Green River	0	0	5,000	0	84	0	4,916[3]
029-033	Tounge River	0	0	5,000	0	62	0	4,938[3]
029-034	Smith's Fork	0	0	5,000	0	116	0	4,884[3]
029-036	Cody Canal	0	0	5,000	0	71	0	4,929[3]
029-037	Shoshone	0	0	5,000	0	0	0	5,000[3]
029-038	Shell Valley	0	0	5,000	0	412	0	4,588[3]
029-041	Prairie Dog	0	0	5,000	0	83	0	4,917[3]
029-042	Little Big Horn	0	0	700,000	0	629,644	164	70,192[3]
030-001	Board of Chiropractic Examiners	13,179	11,030	1,832	0	2,985	505	22,551
033-001	Board of Cosmetology	37,918	41,911	4,553	0	34,096	2,892	47,394
034-001	Board of Dental Examiners	42,042	34,525	5,332	0	23,215	2,973	55,711
035-001	Board of Embalmers	14,274	7,125	1,754	0	5,181	825	17,147
036-001	Employment Security Commission	(1,528)	11,027,745	1,937,158	0	10,772,258	2,127,307	63,810
037-008	Examining Engineers	66,766	69,982	9,180	0	65,418	11,667	68,843
038-001	Pari-Mutuel Commission	56,245	36,115	7,304	0	32,272	3,359	64,033
039-007	Collection Agency Board	4,626	2,900	548	0	1,475	540	6,060
044-003	Insurance Agents Licensing	24,836	185,973	2,872	189,000	2,063	1,665	20,953
045-092	Capital Facilities Highway Commission	314,510	0	0	289,817	0	24,693	0
051-006	Veterinary Medicine	37,430	7,723	4,349	0	7,612	486	41,404
051-007	Livestock Inspection	561,729	1,297,818	87,477	1,203,492	0	0	743,532
052-001	Medical Licensing Board	94,114	88,910	11,565	0	61,309	10,774	122,506
053-011	Split Rock Syncline Project	25,436	0	0	7	25,429	0	0
053-012	Wyoming Water Development Account	18,707,656	16,636,394	5,402,348	5,886,433	0	0	34,859,965[3]
053-013	Park Reservoir Dam Project	119,700	0	42,246	0	161,946	0	0[3]
053-014	Park Reservoir District Loan	108,300	0	38,223	0	146,523	0	0[3]
053-015	Water Development Oil & Gas	6,834,746	8,216,281	364,442	726,200	0	0	14,689,269[3]
053-017	Cheyenne Water Project	20,000,000	0	0	0	7,078,995	0	12,921,005[3]
053-018	Muddy Guard Reservoirs	0	0	600,000	0	488,777	95,272	15,951[3]
054-001	Board of Nursing	89,034	119,352	7,818	0	100,877	39,338	75,989
055-001	Oil and Gas Commission	2,339,994	1,936,063	254,944	1,100,000	916,038	283,954	2,231,009[4]
055-070	Capital Outlay	36,936	49	1,100,000	0	1,061,323	0	75,662
056-001	Board of Optometry	29,065	9,825	3,233	0	3,970	628	37,525
057-003	Community College Commission	94,081	0	1,967,854	0	2,044,078	0	17,857
058-002	Board of Speech Pathology & Audiology	10,507	3,105	1,281	0	1,729	1,035	12,129
059-002	Board of Pharmacy	95,416	44,917	11,357	9,060	29,837	3,019	109,774[2]
060-006	Wyoming Coal Tax Revenue	18,779,635	22,556,848	2,480,391	0	21,447,597	0	22,369,277[2]
060-009	Govt. Royalties-Cities,Counties Sp.Districts	20,759,280	112,681	25,050,206	0	16,699,045	0	29,223,122[2]
060-010	Government Royalty Education	4,255,336	0	6,880,680	800,000	4,398,244	0	5,937,772[2]
060-011	Wyoming Government Royalty Education Grants	3,236,551	0	3,388,075	0	0	0	6,724,626[5]
060-012	Govt. Royalty Community College Construction	7,191,289	0	7,662,981	10,975,715	0	0	3,878,554
060-020	Government Royalty Loan Reserve	1,222,161	0	1,469,745	0	0	0	2,691,906

State of Wyoming

EARMARKED REVENUE FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

For Fiscal Year Ended June 30, 1983

Agency-Account No.	Account	Account Cash and Investments at Cost or Amortized 7/1/82	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
060-030	Bond Proceeds Account	$ 12,044,901	$ 340,158	$ 0	$ 584,635	$ 11,800,424	$ 0	$ 0
060-031	Bond Reserve Account	1,500,000	206,666	0	206,666	0	0	1,500,000
060-032	Community College Bond Interest Income	375,935	0	665,194	659,521	0	0	381,608
060-033	Community College Current Money Const.Acct.	0	0	10,331,493	0	4,381,055	0	5,950,438
061-001	Wyoming Board of CPA's	36,634	72,537	3,905	0	66,487	9,288	37,301
062-001	Board of Physical Therapy	820	1,575	114	0	1,252	545	712
064-001	Board of Hearing Aid Specialties	2,689	3,770	577	0	2,814	711	3,510
067-093	Capital Facilities-University of Wyoming	25,002	0	0	0	2,188	0	22,813
068-001	Board of Psychologists	10,233	3,965	1,193	0	3,520	751	11,120
071-001	Committee Employment Handicapped	0	3,668	700	0	4,090	0	278
071-045	Nursing Services	0	468,291	59,438	0	409,971	32,109	85,649
071-050	Project Help	0	29,996	0	0	28,400	0	1,596
071-070	Committee for Employment of Handicapped	700	0	0	700	0	0	0
079-001	Board of Nursing Home Administrators	5,317	1,922	969	0	433	1,573	6,202
099-094	Capital Facilities-Penitentiary	2,160	0	0	0	2,160	0	0
102-001	Board of Law Examiners	35,670	10,600	4,695	0	11,637	1,265	38,063
201-003	Mineral Royalty Bonus Payments	287,687	0	6,617,552	0	0	0	6,905,239
	TOTAL	$139,721,570	$ 86,034,595	$110,089,135	$ 22,813,2[illegible]	$100,795,061	$ 22,993,237	$189,243,714

[1] Herschler Building Construction General Fund Appropriation $29,500,000.
Chapter 63-Section 201, SL 1980, provides for interest earned to be used for construction. $8,865,109 earned to date.

[2] Grants and Loans have been given by the "Farm Loan Board" from these accounts and are not accounted for in this report.

[3] Appropriations, Grants, and Loans are obligated for Wyoming Water Development Accounts (Schedule 18A, 19A and 20A).

[4] Chapter 19 W.S.L. 1981 Section 2, $250,000 appropriated for plans and specifications for construction of new building.
Chapter 27 W.S.L. 1982

[5] Income pledged for repayment of Mineral Royalties Revenue Bonds (Community College Projects) series December 1, 1981.

Schedule 1B4

State of Wyoming

LEGISLATIVE REVENUE FUND

WYOMING WATER DEVELOPMENT ACCOUNT

(Cost Tax 01-010-010)

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

For Fiscal Year Ended June 30, 1983

Agency Account	Session Laws	Name	Loans From Fund	Terms	Grants	Appropriation	Used FY 1983	Reverted[1] FY 1983 S.L.	Unused Loans, Grants and Appropriations
			Loans, Grants and Appropriations Unused July 1, 1983, and Authorized 1983 S.L.						
053-017	Ch. 72, 1981 S.L. 41-2-209 through 211	Cheyenne Water Project	$	$	$	$ 10,000,000	$ 1,978,000	$	$ 12,021,000
029-004	Ch. 8, 1981 S.L. 41-2-119	Water Development Grants			2,773,190		667,792		1,705,398
053-011	Ch. 27, 1981 S.L. 41-2-401	Split Rock Syncline Project			15,436		15,436		0[2]
053-013	Ch. 41, 1982 S.L. 41-2-5A	Park Reservoir Dam			232,936		161,936		71,000
053-C14	Ch. 41, 1982 S.L. 41-2-501	Park Reservoir Dam	168,111	15 at 4% years[2]			126,111		42,000
029-003	Ch. 29, 1981 S.L. Sec. 34	Stage III Battle Creek to Jack Creek				4,870,847	329,853		4,870,847
029-002	Ch. 72, 1980 S.L. Sec. 2	Little Snake River Water Management Project				135,114	32		135,082
029-005	Ch. 60,1982 S.L.(3)(a)	City of Buffalo				144,000	37,271		1,729
029-007	Ch. 60,1982 S.L.(3)(c)	Northeast Development				198,854	494		99,358
029-008	Ch. 60,1982 S.L.(3)(d)	Upper Bear River				56,000	37,757		17,243
029-009	Ch. 60,1982 S.L.(3)(e)	Kemmerer				58,000	33,455		24,545
029-010	Ch. 60,1982 S.L.(e)(f)	Little Big Horn-Tullet				200,000	0	100,000	0
029-011	Ch. 60,1982 S.L.(3)(i)	Powder River				500,000	153,488		346,512
029-013	Ch. 60,1982 S.L.(4)(a)	Town of Encampment				150,000	68,155		81,845
029-014	Ch. 60,1982 S.L.(4)(b)	Iron Creek				800,000	191,572		608,428
029-015	Ch. 60,1982 S.L.(4)(c)	Deer Creek				250,000	73,746		176,254
029-016	Ch. 60,1982 S.L.(4)(d)	Upper Green River				500,000	375,000		125,014
029-017	Ch. 60,1982 S.L.(4)(e)	Horsethorn				500,000	47,022		113,978
029-021	Ch. 60,1982 S.L.(4)(f) Ch. 66,1983 S.L.(4)(f)	Casper Aquifer Casper Aquifer				135,000[3] 197,000[3]	132,977 0		137,023[3] 196,000[3]
029-018	Ch. 60,1982 S.L.(4)(g)	Wind River - Blue Holes				500,000	14,234		485,766
029-022	Ch. 60,1982 S.L.(4)(k)	Little Big Horn Water				4,000,000	0	4,000,000	0
029-025	Ch. 60,1982 S.L.(5)(a)	Cove Creek				1,000,000	68,862		931,138
029-026	Ch. 60,1982 S.L.(5)(d)	Little Snake River Project				20,000,000	38,278		19,961,722

State of Wyoming

EARMARKED REVENUE FUND

WYOMING WATER DEVELOPMENT ACCOUNT

(Coal Tax 02-053-012)

STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)

For Fiscal Year Ended June 30, 1983

Agency Account	Session Laws	Name	Loans, Grants and Appropriations Unused July 1, 1982, and Authorized 1983 S.L. Loans From Fund	Terms	Grants	Appropriation	Used FY 1983	Repealed[2] FY 1983 S.L.	Unused Loans, Grants and Appropriations
029-029	Ch. 60, 1982 S.L. (5)(g)	Big Sandy	$		$	$ 1,278,000	$ 533,481	$	$ 284,519
	Ch.166, 1983 S.L. (5)(g)	Big Sandy						460,000*	
	Ch. 60, 1982 S.L. (5)(j)	Fremont Lake	300,000	5% 30 years					300,000
	Ch. 60, 1982 S.L. (5)(k)	Granger	120,000	5% 30 years					120,000
053-018	Ch. 60, 1982 S.L. (6)(a)	Muddy Guard Reservoir				600,000	584,049		15,951
029-031	Ch. 60, 1982 S.L. (8)	Water Comm.Appropriation				545,000	109,374		435,626
	Ch. 10, 1982 S.L. (3)	Buffalo Bill Dam				47,000,000			47,000,000
	*Appropriation 1983 S.L.	Carryover Subtotal	$608,133		$3,021,562	$106,879,458	$11,224,385	$8,660,000	$ 90,624,768
029-042	Ch.166, 1983 S.L. (3)(j)	Little Big Horn				977,500*	629,808		347,692*
029-032	Ch.166, 1983 S.L. (3)(k)	Rock Springs-Green River				60,000*	84		59,916*
029-033	Ch.166, 1983 S.L. (3)(m)	Tongue River				250,000*	63		249,937*
029-034	Ch.166, 1983 S.L. (3)(n)	Smith Fork Bear River Drainage				100,000*	117		99,883*
029-041	Ch.166, 1983 S.L. (3)(o)	Prairie Dog				25,000*	83		24,917*
029-035	Ch.166, 1983 S.L. (4)(m)	Upper Bear River II				400,000*			400,000*
029-036	Ch.166, 1983 S.L. (4)(n)	Cody Canal (LCS)				125,000*	71		124,929*
029-037	Ch.166, 1983 S.L. (4)(O)	Shoshoni Municipal Pipeline				420,000*	0		420,000*
029-038	Ch.166, 1983 S.L. (4)(p)	Shell Valley Watershed				625,000*	412		624,588*
029-039	Ch.166, 1983 S.L. (4)(q)	Kemmerer II				300,000*			300,000*
	Ch.166, 1983 S.L. (5)(m)	Rawlins				83,000*			83,000*
	Ch.166, 1983 S.L. (5)(o)	Town of Buffalo				60,000*			60,000*
029-040	Ch.166, 1983 S.L. (5)(p)	Willwood Level II				500,000*			500,000*
	Ch.166, 1983 S.L. (5)(q)	Town of Encampment				60,000*			60,000*
	Ch.166, 1983 S.L. (5)(n)	Kirby Ditch				50,000			50,000
	1983 S.L. Subtotal*					$ 4,135,500	$ 630,638		$ 3,504,862
	FY 1983 ACCOUNT TOTAL		$608,133		$3,021,562	$111,014,958	$11,855,023	$8,660,000	$ 94,129,630

*1983 Session Laws Appropriation

[1]Cannot deplete the balance remaining within the Wyoming Water Development Account to less than $10,000,000 for projects listed within W.S. ' -2-210(a). Loan of $40,000,000 from the Permanent Mineral Trust Fund W.S. 41-2-210(c) W.S. authorized.

[2]No interest or principal shall be payable during first 10 years of terms. Loan shall be amortized over remaining 30 years of the term.

[3]$10,000 was transferred from Engineer's Office for part of project. This is not included in revenue or expenditures.

Schedule 18B

State of Wyoming

EARMARKED REVENUE FUND

WYOMING WATER DEVELOPMENT ACCOUNT

(Oil and Gas Tax 02-053-015)

STATEMENT OF APPROPRIATIONS AND EXPENDITURES

For Fiscal Year Ended June 30, 1983

Agency Account	Session Laws	Name	Loans, Grants, and Appropriations Unused July 1, 1982, and Authorized 1983 S.L. Loans From Fund	Terms	Grants	Appropriation	Used FY 1983	Repealed[2] FY 1983 S.L.	Unused Loans, Grants and Appropriations
029-006	Ch. 60, 1982 S.L. (3) (b)	Rawlins	$		$	$ 150,000	$128,691		$ 21,309
029-012	Ch. 60, 1982 S.L. (3) (h)	Westside				50,000	5,110		44,890
	Ch. 83, 1983 S.L. (4) (r)					50,000	0		50,000
029-019	Ch. 60, 1982 S.L. (4) (h)	Willwood				50,000	50,000		0
029-020	Ch. 60. 1982 S.L. (4) (j)	Crystal-Granite				300,000	159,314		140,686
029-023	Ch. 60, 1982 S.L. (5) (a)	Hawk Springs				350,000	8,029		341,971
029-024	Ch. 60, 1982 S.L. (5) (b)	Riverton Valley				250,000	154,084		95,916
029-027	Ch. 60, 1982 S.L. (5) (e)	LaPrele				120,000	56,853		63,147
029-028	Ch. 60, 1982 S.L. (5) (f)	Cotton Wood	50,000	8%		0	0		50,000
029-030	Ch. 60, 1982 S.L. (5) (h)	Shell Canal				50,000	1,865		48,135
	Carryover Subtotal		$ 50,000			$1,320,000	$563,946		$ 856,054
	Ch. 70, 1983 S.L.	Hawk Springs	$1,975,000*	6% 50 years[1]	$ 4,515,000*	$ 60,000*			6,550,000
	Ch. 70, 1983 S.L.	Hawk Springs Game & Fish	0*		0*	170,000*			170,000
	Ch. 163, 1983 S.L.	Shell Canal	95,000*	6% 50 years[1]	95,000*	0*			190,000
	1983 S.L. Subtotal		$2,070,000		$ 4,610,000	$ 280,000			6,910,000
	FY 1983 Total Activity		$2,120,000		$ 4,610,000	$1,600,000	$563,946		$7,766,054

*1983 Session Law Appropriations

[1]No principal or interest is due and payable first 5 years of term of loan (term of loan for purpose of repayment shall not commence until project substantially completed). Interest shall not accrue on principal first 5 years. Principal shall be amortized over remaining 45 years.

[2]Repealed Ch. 60 1983 S.L.

Schedule 19

State of Wyoming

EARMARKED REVENUE FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$ 7,597,709
Add:		
Excess (Deficiency) of Revenue over Expenditures (Schedules 16 and 17)	$ 99,539,843	
Non-Sufficient Funds Checks	(433)	
Reserve for Encumbrances Prior Years Canceled (Schedule 17; Column 4)	7,687,743	
Due from General Fund Water Development	114,600,000	
Loans Dispersed for Water Development (Net)	132,607	
Non-Expenditure Transfers	(22,813,288)	
		199,146,472
		$206,744,181
Less:		
Increase Reserve for Appropriations 1983 Legislature Water Development (Net)		6,736,235
Fund Balance June 30, 1983		$200,007,946

State of Wyoming

EARMARKED REVENUE FUND

WYOMING WATER DEVELOPMENT ACCOUNTS

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

	Coal Tax (02-053-012)	Oil and Gas Tax (02-053-015)
Fund Balance July 1, 1982	$(69,686,234)	$ 5,464,746
Add:		
Excess (Deficiency) Revenue over Expenditures	22,028,802	8,580,723
Loans Repaid	9,933	0
Non-Expenditure Transfers	(5,886,432)	(726,200)
Less Loans Increase	132,609	0
Transferred but not Expended	(5,981,456)[1]	162,254
General Fund Appropriation Ch. 36, 1983 S.L.	114,600,000	0
Appropriation not Used	7	0
Expenditures Subsidiary Accounts	11,855,023[1]	563,946
Appropriation Repealed 1983 S.L.	8,660,000	0
Increase Appropriations 1983 S.L.	(4,135,500)	(6,960,000)
Fund Balance June 30, 1983	$ 71,596,752	$ 7,085,469

[1]Accounts 012 and 015 are used as revenue accounts, and money is transferred to subsidiary accounts for expenditures. Because of this process, to show change in Fund Balance, it is necessary to adjust for transferred not expended and expended in subsidiary accounts.

Schedule 20

State of Wyoming

EARMARKED REVENUE FUND

BALANCE SHEET

June 30, 1983

ASSETS:		
Cash	$176,447,714(1)	
Investments (at cost or amortized)	12,796,000(2)	
		$189,243,714
Petty Cash		3,960
Accrued Interest		18,377(3)
Non-Sufficient Funds Uncollected		1,910
Water Development Loan		1,714,476
Appropriation Due from General Fund		114,600,000
Total Assets		$305,582,437
LIABILITIES, RESERVES AND FUND BALANCE:		
Liabilities:		
Due to Treasurer		$ 3,960
Reserves:		
Reserve for Encumbrances Prior Years	$ 23,245,431	
Reserve for Encumbrances FY 1983	27,367,105	
Reserve for Unbudgeted Water Projects - Coal Tax	47,997,995	
Reserve for Unbudgeted Water Projects - Oil and Gas Tax	6,960,000	
Total Reserves		105,570,531
Fund Balance June 30, 1983		200,007,946
Total Liabilities, Reserves and Fund Balance		$305,582,437

(1) See Note 1; Page 133

(2) See Note 2; Page 133

(3) See Note 3; Page 133

Schedule 20A

State of Wyoming

EARMARKED REVENUE FUND

WYOMING WATER DEVELOPMENT ACCOUNTS

BALANCE SHEET

June 30, 1983

	Coal Tax (02-053-012)	Oil and Gas Tax (02-053-015)
ASSETS:		
Cash	$ 34,859,965	$ 14,689,270
Loans Receivable	1,714,476	0
Cash in Subsidiary Accounts	14,551,940	162,253
General Fund Appropriation Ch. 36, 1983 S.L.[1]	114,600,000[1]	0
Total Assets	$165,726,381	$ 14,851,523
LIABILITIES, RESERVES AND FUND BALANCE:		
Reserves:		
Reserve for Appropriations	$ 91,806,632	$ 1,036,054
Reserve for Grants	1,861,388	4,610,000
Reserve for Loans	461,610	2,120,000
Total Reserves	94,129,630	$ 7,766,054
Fund Balance June 30, 1983	71,596,751	7,085,469
Total Liabilities, Reserves and Fund Balance	$165,726,381	$ 14,851,523

[1]General Fund Appropriation has not been transferred to Water Development Account.

THE FEDERAL REVENUE FUND

The Federal Revenue Fund was created to account for all revenue received from federal sources that support the activities and functions of state government not accounted for in the Trust and Agency Fund, Game and Fish Fund and Highway Fund.

Agencies can not expend directly out of this fund. Revenue must be earned and then transferred to another fund as augmenting revenue to that fund. Any cash balance in the Federal Fund is due to the Federal government and not actually state money.

State of Wyoming

FEDERAL FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

	Agency	Balance 7/1/82	Cash Receipts	Disbursements by Transfer	Balance 6/30/83
001	Governor	$ 84,754	$ 2,018,628	$ 1,213,551	$ 889,831
005	Department of Education	113,109	15,264,098	15,272,930	104,277
006	DAFC	311	0	311	0
007	Adjutant General	4,353	1,056,581	1,058,848	2,086
009	Aeronautics Commission	0	3,660,525	3,660,525	0
010	Department of Agriculture	17,176	21,084	32,553	5,707
013	Archives, Museums & Historical	2,620	2,980	3,326	2,274
014	Council on the Arts	20,065	294,881	303,446	11,500
015	Attorney General	50,408	259,494	(279,759)	589,661
020	Environmental Quality	168,398	3,180,582	3,348,980	0
029	Water Development	48,093	250	48,343	0
032	Civil Defense	13,702	561,576	550,554	24,724
041	Fire Prevention	1,115	7,500	8,556	59
042	Geological Survey	8,537	0	2,863	5,674
046	Manpower Planning	28,299	2,764,000	2,769,487	22,812
047	Labor and Statistics	10,832	231,677	234,069	8,440
051	Livestock Board	2,524	(2,524)	0	0
053	DEPAD	6,462	109,870	106,765	9,567
057	Community College Commission	0	123,504	123,504	0
060	Public Lands	689	243,898	233,786	10,801
065	State Library	48,267	360,000	373,701	34,566
071	Health & Social Services	2,577,756	44,665,129	45,970,598	1,272,287
074	Recreation Commission	536,811	1,378,484	1,500,337	414,958
076	OSHA	16,764	434,412	410,735	40,441
081	Probation and Parole	8,521	4,500	13,021	0
088	Women's Center	585	0	(328)	913
091	Girls' School	583	0	241	342
095	State Hospital	8,450	0	574	7,876
096	Training School	6,268	8,289	10,316	4,241
097	Soldiers' & Sailors' Home	6,602	0	1,257	5,345
099	Penitentiary	51,020	0	49,954	1,066
101	Supreme Court	20,028	(7,175)	12,696	157
131	Judicial District 7B	931	0	0	931
134	Judicial District 9B	0	6,969	6,969	0
150	County Courts	1,483	(334)	1,149	0
	TOTAL	$ 3,865,516	$76,648,878	$77,043,858	$ 3,470,536

Schedule 22

State of Wyoming
FEDERAL FUND
BALANCE SHEET
June 30, 1983

ASSETS:	
Cash	$3,470,536
Due from General Fund	19,804
Total Assets	$3,490,340
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to Federal Government	$3,490,340

THE TRUST AND AGENCY FUND

The Trust and Agency Fund was created to account for money which the state administers as a trustee, pursuant to law or trust agreement which restricts the use of the money to a specified purpose, and for money which the state holds and disburses as an agent, except as otherwise provided by statute. The fund is used by state agencies to account for cash bonds, to hold money pending distribution to any person, business organization or governmental agency, to hold tax or other payments which are in dispute, and to hold advance payment for services to be rendered or goods to be delivered until the payment is earned, at which time the payment is credited to the proper fund as provided by law. The fund is also used to account for all revenue received from federal sources which the state disburses to local governments, or to other persons or associations in accordance with federal requirements.

Schedule 24 summarizes each account in the Trust and Agency Fund during fiscal year 1983. As shown, the fund began the year with a cash and investment balance of $670,736,584, and ended the year with a cash and investment balance of $787,193,679.

The Trust and Agency Fund is the largest fund in state government, representing a diversity of activity not found in any other fund. In an attempt to make the contents of the fund more understandable, the accounts were categorized into general areas.

Holdings for State

This category includes accounts which are used for short-term holdings before being disbursed, or transferred to another fund. The majority of these monies reside in the fund for less than a thirty-day period.

State Reserves

The resources in these five accounts are segregated for future use. Current year revenue is not available for expenditure unless appropriated by the Legislature. The various Reserve for Depreciation accounts represent an accumulation of a portion of the charges for services, which will be used at a future date for the replacement and purchase of equipment. The Insurance Premium Override Account represents reserves for various state insurance coverages.

Pass-Through for Individuals

The accounts within this category receive the majority of their income from federal sources, which is then disbursed to individuals, or to local entities for pass-on to individuals.

Loans

The activity in these accounts represents loans of state funds for specific purposes. Most of the money coming into these accounts is for repayments on previously approved loans, and is used to grant new loans. The water loans are administered by the Department of Economic Planning and Development. All remaining accounts in this group are administered by the Farm Loan Board through the Department of Public Lands.

Flow-Through to Political Sub-Divisions

For the most part, these accounts represent funds received by the state, which are distributed to political sub-divisions, either on the basis of the original collections of revenue, or on the basis of grants or project awards by a state government agency.

Distribution to State

Revenue to the accounts within this category are received in the Trust and Agency Fund, and then distributed to other accounts to be used for specific programs or purposes. Government royalties include all revenue coming from the federal government, from the mineral production and leasing activities on federal lands in Wyoming. These monies are then transferred to other accounts for distribution to Wyoming schools, the University of Wyoming, and the Wyoming Highway Department. Interest on Pool Funds represents interest earned by the State Treasurer from the investment of the state's funds. Interest earnings are received in this account, and then distributed on a pro-rata basis to other funds representing their share of interest earnings. Revenue to the School Foundation Program is generated primarily from two sources. Receipts by cash are a result of the statewide six-mill levy. Receipts by transfer are those monies which originally come to the state from the federal government royalty payments, which are transferred from the Government Royalty Account to this account. Both of these revenues are supplemented by the General Fund Appropriation, and these combined resources are then distributed to the various school districts in the state. The Gasoline Tax Account represents funds that are not distributed to cities, towns, or counties, but instead by law are transferred to the Wyoming Highway Department.

Payroll Distributions

The accounts within this category were originally set up to assist in the processing of the state's payroll system. All of these distributions represent withholdings or the state's matching contribution to employee withholdings for federal taxes, state retirement, various insurance programs, and other miscellaneous deductions. These distributions are withheld from employees' wages each month and placed in this fund prior to disbursement to the appropriate federal agency, or transferred to other accounts within the state government structure.

Trusts for Individuals

Accounts within this category represent either the State's Workers' Compensation accounts, or Wyoming Retirement Funds. For the most part, these accounts are transfers from the payroll distribution accounts discussed previously, and represent payments from various organizations and businesses throughout the state, consistent with Wyoming Workers' Compensation laws. Monies in these accounts are either invested for the benefit of the individual members, or are paid out as claims to individuals for Workers' Compensation coverage.

Group Trusts

Accounts within this category are used by two state agencies, the Department of Agriculture and the Employment Security Commission, and represent an accumulation of monies which are used for the benefit of special interest groups or other groups of individuals.

State Trusts

This category of accounts represents contributions or other payments which were given to the state by private individuals. They are revenue, which in some cases replenish themselves, which the individual donor provided for the support of specific needy individuals in the state, or for specific projects or programs not otherwise funded by the State of Wyoming.

Holdings for Individuals

Accounts within this category were created for the purpose of handling revenue which comes into the state, but which may at a later time be declared refunded to the individual contributor. Some of these funds were originally paid into the state under protest, and once the determination is made by the appropriate state official, the monies are either refunded to the contributor, or they are transmitted to other appropriate funds in the state.

Institutions' Trusts

In general, these funds are intended for the benefit and welfare of the specific institution and its residents. Accounts within this category were established to accommodate funds previously held at the several State Institutions. These are funds that the state holds for the various institutional patients or inmates, pending expenditure. Many of these funds are gifts or donations from private individuals, some to be used for a specific purpose.

State of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
11000	Property Taxes	$ 0	$ 45,251,068	$ 45,251,068
12005	Gas Tax - $.04	0	15,382,805	15,382,805
12022	Gas Tax - $.01	0	6,346,566	6,346,566
12000	Gas Tax - Agriculture	0	1,436,472	1,436,472
12030	Gas Tax - Miscellaneous	0	182,411	182,411
12023	Sales Tax Local	0	45,061,707	45,061,707
12028	Cigarette Tax County	0	3,273,036	3,273,036
12032	Use Tax Local	0	11,091,498	11,091,498
12033	Sales Tax 1% - County	0	34,452,863	34,452,863
12034	Use Tax 1% - County	0	5,322,493	5,322,493
12000	Miscellaneous Sales, Use, Excise Taxes	267,014	655,152	388,138
13005	Severance Tax - Stripper Oil	0	1,998,905	1,998,905
13008	Severance Tax - Oil	0	34,255,320	34,255,320
13009	Severance Tax - Gas	0	13,045,134	13,045,134
15003	Insurance Premium Tax	0	676,495	676,495
20000	Licenses, Permits, Regulatory	0	3,425,174	3,425,174
30000	Fines, Forfeitures, Penalties	243,010	165,172	(77,838)
41000	Income from Land	0	246,701,878	246,701,878
44000	Income from Investments	0	155,169,485	155,169,485
49000	Other Income - Property and Money	67,057	519,171	452,114
50000	Charges for Sales and Services	1,799,076	13,762,019	11,962,943
61000	Local Governments	6,700	22,204,896	22,198,196
62000	Private Sources	11,618	61,443,541	61,431,923
63000	Other Public Sources	0	11,672,556	11,672,556
64000	Intergovernmental Sources	174,787	41,193,847	41,019,060
66000	Intra-Agency Sources	0	23,705,805	23,705,805
70000	Federal Aid and Grants	369,559	1,353,073	983,514
90000	Non-Revenue Sources	16,115,000	201,385,237	185,270,237
	TOTAL REVENUE	$ 19,053,821	$1,001,133,779	$982,079,958

Agency No.	Agency			
001	Governor	$ 0	$ 9,526	$ 9,526
002	Secretary of State	0	13,965	13,965
003	State Auditor	0	57,356,620	57,356,620
004	State Treasurer	0	338,472,137	338,472,137
005	Department of Education	116,901	108,639,014	108,522,113
006	DAFC	16,117,000	18,905,275	2,788,275

State of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL (Continued)

For Fiscal Year Ended June 30, 1983

Agency No.	Agency	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
007	Adjutant General	$ 0	$ 15,311	$ 15,311
008	Statewide Public Defender	0	28,946	28,946
010	Department of Agriculture	392,013	328,130	(63,883)
011	Revenue and Taxation	0	122,124,921	122,124,921
013	Archives, Museums and Historical	1,618	5,051	3,433
014	Council on the Arts	0	1,369	1,369
020	Environmental Quality	423,623	212,293	(211,330)
032	Disaster and Civil Defense	0	151	151
036	Employment Security Commission	133,045	221,760	88,715
037	State Engineer	0	14,730	14,730
040	Game and Fish Commission	0	8,853,317	8,853,317
041	Fire Prevention	0	110	110
044	Insurance Department	0	2,377,648	2,377,648
045	Highway Department	0	12,837	12,837
046	Manpower Planning	0	3,046	3,046
047	Labor and Statistics	0	10,434	10,434
053	DEPAD	0	1,486,400	1,486,400
060	Public Lands	0	56,138,183	56,138,183
065	State Library	1,031,444	1,083,599	52,105
067	University of Wyoming	0	3,023	3,023
070	Worker's Compensation	0	64,654,714	64,654,714
071	Health and Social Services	67,057	1,490,652	1,423,595
072	Retirement System	0	216,805,656	216,805,656
074	Recreation Commission	761,070	1,705,465	944,395
088	Wyoming Women's Center	10,000	1,240	(8,760)
090	Children's Home	0	7,152	7,152
091	Girls' School	0	550	550
093	Industrial Institute	0	13	13
094	Pioneer Home	0	85,395	85,395
095	State Hospital	0	12,965	12,965
096	Training School	0	46,404	46,404
097	Soldiers' and Sailors' Home	0	4,864	4,864
098	Sanitarium	0	56	56
099	Penitentiary	0	857	857
	TOTAL REVENUE	$ 19,053,821	$1,001,133,779	$982,079,958

State of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Agency Account	Source	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
	Holdings for State							
001-006	Western Governor's Conference	$ 12,310	$ 0	$ 0	$ 0	$ 5,000	$ 0	$ 7,310
003-036	Unemployment Insurance Claims	0	0	275,447	0	0	0	275,447
003-050	Undistributed Cash	1,589	0	0	0	0	0	1,589
003-041	Social Security Refunds	0	0	469,505	0	284,116	52,915	132,474
003-090	Stale Date Warrants	0	0	248,850	0	0	248,850	0
003-080	Registrations	0	2,260	300	65	2,495	0	0
004-040	GNMA Principal	3,296,418	1,228,204	395,227	0	0	0	4,919,849
004-041	GNMA Interest	9,822,852	3,539,983	1,184,110	0	0	0	14,546,945
005-012	Publications	1,110	11,329	4	0	11,218	0	1,225
005-013	Education Cost Study	0	57,214	0	0	54,804	0	2,410
006-003	N.A.S.B.O. Regional Meeting	1,779	0	0	39	1,740	0	0
006-006	Personnel IPA Training	2,025	0	4,543	2,025	0	0	4,543
006-016	Historical Asset Recoveries	38,682	169,743	6,696	0	0	4,474	210,647
007-008	Unemployment Contributions	14,042	0	15,311	0	1,977	0	27,376
008-001	Statewide Public Defender Training	963	28,946	0	963	0	0	28,946
010-002	AG Meeting Registration	518	0	0	0	0	0	518
013-008	Gifts and Donations	345	5,051	0	956	1,618	0	2,822
014-022	Grants and Aids	2,855	1,369	0	3,349	0	0	875
020-044	Abandoned Mine Lands	0	25,841	0	0	39,947	3,462	(17,568)
032-012	Reserves for Annual and Sick Leave	1,498	0	0	0	0	0	1,498
032-013	Federal Disaster Funds	0	0	0	0	0	0	0
032-015	Training and Education	0	151	0	0	148	0	3
046-004	Manpower Supplies Trust	680	2,974	72	0	0	0	3,726
054-003	Board of Nursing Workshops	362	0	0	0	0	0	362
047-015	WCW Contribution Account	715	83	0	0	601	0	197
057-003	State Conferences	379	0	0	0	0	0	379
060-050	County Fire Assistance Account	23,550	84,613	11,468	0	114,205	0	5,426
067-011	University of Wyoming Payroll Deductions	943	0	3,023	0	178	0	3,788
071-090	Aging - Governor's Conference	2,461	28,128	0	0	20,888	7,439	2,262
074-054	Keyhole	0	0	0	0	0	0	0
080-006	Board of Charities and Reform Meetings	1,323	0	0	0	686	637	0
088-051	Solar Donation Women's Center	10,146	0	1,237	0	0	0	11,383
	TOTAL HOLDINGS FOR STATE	$ 13,237,545	$ 5,185,889	$ 2,615,793	$ 7,397	$ 539,621	$ 317,777	$ 20,174,432
	State Reserves							
006-007	Reserve for DS Depreciation	$ 795,693	$ 0	$ 396,663	$ 0	$ 0	$ 297,803	$ 894,553
006-010	Reserve for MVMS Depreciation	985,922	141,014	861,130	0	0	509,023	1,479,043
006-012	Reserve for Supply System Warehouse Deprec.	0	0	18,146	0	0	0	18,146
006-064	Insurance Premium Override	547,841	122,166	461,003	0	583,660	69,534	477,816
006-084	Central Duplicating Depreciation	306,264	960	108,880	0	0	86,423	329,681
	TOTAL STATE RESERVES	$ 2,635,720	$ 264,140	$ 1,845,822	$ 0	$ 583,660	$ 962,783	$ 3,199,239

State of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

For Fiscal Year Ended June 30, 1983

Agency Account	Source	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
	Pass Through for Individuals							
002-003	Voter Registration List Income	$ 10,179	$ 13,965	$ 0	$ 0	$ 0	$ 9,512	$ 14,632
006-004	Bid Deposits	63,937	178,983	0	0	183,809	0	59,111
011-021	Registered Vehicle Listing	216,641	151,257	0	0	0	77,595	290,303
037-002	Board of Controls	20,562	11,332	3,398	0	2,750	0	32,542
053-006	Promotion and Investigation Revolving	44,455	132,724	46,738	21,163	137,578	3,282	61,894
053-061	Fontenelle Reservoir	163,834	398,195	39,259	0	590,207	0	11,081
065-009	State Circulation System	0	1,632	0	0	0	0	1,632
060-002	Wyoming Tree Distribution Program	169,527	0	0	169,527	0	0	0
065-008	Data Base	0	0	165	0	0	0	165
071-005	Public Health Lab	957	0	0	957	0	0	0
071-007	Disease Prevention	18,247	0	0	18,247	0	0	0
071-009	Crippled Children	4,081	0	0	4,081	0	0	0
071-012	Nursing Services	147,859	0	0	147,859	0	0	0
071-014	MH and MR Drug and Alcohol Abuse	175	0	0	175	0	0	0
071-080	Community Programs	0	5,542	160	0	0	0	5,702
071-020	IPO Program	39	10,378	957	9,275	0	0	2,099
071-040	Family Health Services	0	15,122	4,120	0	18,665	0	577
071-053	Child Support Assignment	383,985	716,042	(103,702)	781,244	57,745	(255)	157,591
071-050	Personal Needs	0	56,523	337,260	319,082	19,130	0	55,571
071-061	Business Enterprises	73,592	(819)	32	73,624	0	0	(819)
071-051	Troubled Youth	0	1,850	298,150	0	0	0	300,000
071-060	Business Enterprises	0	46,418	74,492	0	35,960	0	84,950
	TOTAL PASS THROUGH FOR INDIVIDUALS	$ 1,318,070	$ 1,739,144	$ 701,029	$ 1,545,234	$ 1,045,844	$ 90,134	$ 1,077,031
	Loans and Grants							
053-060	Water Loans	$ 446,332	$ 124,852	$ 146,016	$ 0	$ 139,000	$ 0	$ 573,200
060-004	Public Lands	313,050	164,525	49,934	0	131,304	5,007	391,198
060-063	S.D. Entitlements - Fees	1,846,857	6,304,536	5,525,279	607,171	2,209,789	0	10,859,712
060-065	Loan Proceeds	0	0	330,063	0	200,001	0	130,062
060-064	Farm Loans	10,029,080	11,253,199	2,566,721	16,948,800	2,889,277	1,660,821	2,350,102
060-066	S.D. Grants - Fees	0	0	11,490,142	0	215,341	0	11,274,801
	TOTAL LOANS AND GRANTS	$ 12,635,319	$ 17,847,112	$ 20,108,155	$ 17,555,971	$ 5,784,712	$ 1,665,828	$ 25,584,075
	Tax Flow-Through to Political Sub-Divisions							
004-061	Escheat Fund	$ 458,193	$ 39,906	$ 403	$ 0	$ 25,351	$ 37,195	$ 435,956
004-063	Car Company Tax	0	617,405	0	0	616,418	0	987
004-068	Municipal Refunds	119,873	137,770	13,909	0	109,410	0	162,142
004-075	Sales and Use Tax Impact Assistance	0	62,153	0	0	62,153	0	0
011-061	Cigarette Tax	521,745	3,273,001	35	0	3,180,689	0	614,092
011-064	$.01 Gasoline Tax Refund	445,122	3,220,220	87,492	47,203	0	3,170,966	534,665

State of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

For Fiscal Year Ended June 30, 1983

Agency Account	Source	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
	Tax Flow-Through to Political Sub-Divisions (Cont.)							
011-065	Gasoline Tax - Cities and Towns	$ 65,760	$ (1,871)	$ 2,870,404	$ 0	$ 2,933,809	$ 0	$ 484
011-066	Gasoline Tax - Counties	756,234	0	2,952,329	0	3,708,563	0	0
011-067	Sales Tax - Municipalities	9,082,699	95,928,662	10	0	99,170,814	0	5,840,557
011-068	Motor Vehicle Prorate Registration	602,528	3,626,464	51	0	1,494,972	1,733,331	1,000,740
	TOTAL TAX FLOW-THROUGH TO POLITICAL SUB-DIVISIONS	$ 12,052,154	$106,903,710	$ 5,924,633	$ 47,203	$111,302,179	$ 4,941,492	$ 8,589,623
	Federal Flow-Through to Political Sub-Divisions							
001-014	EPDA Grants	$ 0	$ 9,525	$ 0	$ 0	$ 9,525	$ 0	$ 0
004-066	Taylor Grazing Act	0	720,188	0	0	720,188	0	0
004-067	U.S. Forest Service	0	659,614	0	0	659,614	0	0
005-010	School Lunch Revolving Programs	250,277	224,757	49,894	320,000	0	0	204,928
005-011	Sales and Services	4,562	790	15,115	0	2,996	12,301	5,170
005-030	State Administration Grants and Aids	6,239	0	34,938	0	35,531	3,476	2,170
006-005	Surplus Properties	149,568	137,593	54,554	17,209	0	199,989	124,517
065-006	Library Services Reimbursed	214,793	1,027,155	54,648	0	414,606	3,160	878,830
071-058	Training School Match Fund	14,406	0	0	14,406	0	0	0
074-006	L & WC Grants Flow-Through	5,000	0	979,806	5,000	919,883	0	59,923
074-015	Grant Signing	1,373	0	0	0	0	0	1,373
074-018	Humanity Grants	1,014	820	359	0	607	1	1,585
074-019	Review and Compliance	20,141	29,062	12,571	0	5,222	2,924	53,628
074-021	Archeology	90,543	250,343	432,504	0	618,703	59,679	95,008
	TOTAL FEDERAL FLOW-THROUGH TO POLITICAL SUB-DIVISIONS	$ 757,916	$ 3,059,847	$ 1,634,389	$ 356,615	$ 3,386,875	$ 281,530	$ 1,427,132
	Distribution to State							
004-062	Government Royalties	$ 509,786	$181,283,640	$ 0	$ 0	$ 12,649,032	$169,142,981	$ 1,413
004-998	Interest Pool Funds	46,057,329	101,540,303	222	96,856,278	0	0	50,741,576
005-009	School Foundation Program	0	74,633,664	63,610,912	108,244,576	0	0	0
011-063	Gasoline Tax	210,886	13,043,730	233,301	10,597,651	291,982	0	2,598,284
011-069	Mineral Severance Tax Holding	90,147,057	7,785,206	(5,626)	0	0	0	97,926,637
	TOTAL DISTRIBUTION TO STATE	$136,925,058	$348,286,543	$ 63,838,809	$215,698,505	$ 12,941,014	$169,142,981	$151,267,910
	Payroll Distribution							
003-059	Federal Tax Withholding	$ 8,425	$ 9,391	$ 17,956,383	$ 0	$ 17,947,989	$ 0	$ 26,210
003-060	Retirement Contributions	974,560	(48)	12,605,110	0	0	12,477,130	1,102,492
003-061	Social Security Contributions	1,179,102	0	14,595,225	0	1,892	14,350,916	1,421,519
003-062	Health Insurance Contributions	373,465	0	7,695,995	0	0	7,395,499	673,961
003-065	United Fund Contributions	6	0	0	0	0	0	6
003-066	Rent Withholding	0	(289)	195,507	0	0	179,402	15,816
003-067	Meals Withholding	0	0	2,027	0	0	1,847	180
003-069	Credit Union Wyoming State Employees	15	0	0	0	0	0	15
003-073	Wyoming Public Employees Association	46	0	0	0	0	0	46

State of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

For Fiscal Year Ended June 30, 1983

Agency Account	Source	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
	Payroll Distribution (Cont.)							
003-074	Prepay Account	$ 156	$ 0	$ 19,192	$ 0	$ 15,123	$ 4,225	$ 0
003-075	Deferred Compensation	0	1,363	3,280,402	0	3,279,894	1,871	0
006-017	Life Insurance	180,730	519,853	1,118,084	0	1,583,709	1,209	233,749
006-018	Health Insurance	257,761	4,877,469	9,727,794	0	14,471,718	11,497	379,809
072-058	Income Tax Withholding Refunds	0	0	23,658	0	23,578	80	0
072-059	Withholding Tax - Retirement	0	0	271,566	0	271,566	0	0
072-060	Social Security Contributions	1,754,138	67,132,817	19,469,238	0	86,780,394	0	1,575,799
072-063	Health Insurance - Prudential	10,716	155,838	98,540	11,475	235,155	0	18,464
072-065	Wyoming National Bank	0	549,212	4,952,364	0	0	0	5,501,576
072-072	Health Insurance - Equitable	48,617	0	882,867	1,793	0	855,091	74,600
072-066	Lehman Brothers	0	768,941	8,179,074	13,470	432,004	(98)	8,502,639
072-073	Health Insurance - Blue Cross	19,400	0	249,502	536	243,755	0	24,611
	TOTAL PAYROLL DEDUCTIONS	$ 4,807,137	$ 74,014,547	$101,322,528	$ 27,274	$125,286,777	$ 35,278,669	$ 19,551,492
	Trust for Individuals							
044-055	Firemen's Pension Contributions	$ 3,576,207	$ 2,285,511	$ 200	$ 97,000	$ 0	$ 0	$ 5,764,918
045-004	Highway Trust Fund	0	0	12,836	0	859	0	11,977
070-060	Firemen's Pension Fund	0	94,465	404,960	0	345,209	18,706	135,510
070-061	Industrial Accident General Fund	1,091,242	13,967,159	3,140,894	7,249,290	6,373,029	11,969	4,565,007
070-062	Industrial Accident Deferred Payment	4,082,776	2,373,150	7,940,223	21,009	5,771,529	0	8,603,611
070-066	Industrial Accident Reserve Fund	48,929,240	1,969,376	3,383,259	21,173,021	0	0	33,108,854
070-069	Subsequent Injury Fund	318,732	0	47,797	0	0	0	366,529
070-072	Employees' Disaster Reinsurance Fund	744,128	14,475,038	17,221,432	272,507	31,247,812	473,410	446,869
071-057	Nursing Home Custodial Trust Fund	39,854	0	0	39,854	0	0	0
072-061	Volunteer Firemen's Pension Fund	3,153,356	589,424	(14,315)	6,812	70,125	0	3,651,528
072-062	Wyoming Retirement Fund	387,571,342	86,257,420	17,221,169	13,190,588	16,712,140	(1,453)	461,148,656
072-064	Paid Firemen's Pension Fund	4,349,471	3,071,571	4,432,202	0	1,340,028	0	10,513,216
	TOTAL TRUSTS FOR INDIVIDUALS	$453,856,348	$125,083,114	$ 53,790,657	$ 42,050,081	$ 61,860,731	$ 502,632	$528,316,675
	Group Trusts							
010-007	Weed and Pest Control (BLM)	$ 501	$ 0	$ 0	$ 0	$ 0	$ 0	$ 501
010-008	State Fair	4,932	5,000	0	0	399	0	9,533
010-012	Market Order Section	65,750	(69,661)	4,684	0	0	0	773
010-014	Weed and Pest Control	62,926	0	58,016	0	104,459	370	16,113
010-016	Wyoming Beef Council	60,555	282,252	6,180	0	227,784	1,366	119,837
036-003	Employment Security Revenue	894,311	210,060	38,279	0	106,853	3,300	1,032,497
	TOTAL GROUP TRUSTS	$ 1,088,975	$ 427,651	$ 107,159	$ 0	$ 439,495	$ 5,036	$ 1,179,254

State of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

For Fiscal Year Ended June 30, 1983

Agency Account	Source	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
	State Trusts							
005-014	Visually Handicapped, Private Endow	$ 1,849	$ 171	$ 227	$ 0	$ 240	$ 0	$ 2,007
040-010	Game and Fish - Gifts and Donations	84,322	1,327	5,004	90,653	0	0	0
074-053	Guernsey - Restitution	0	0	0	0	0	0	0
090-060	Kollar Trust	27,504	2,926	3,184	0	3,126	0	30,488
090-061	Goodstein Trust	772	0	97	0	0	0	869
091-060	Mary Kopper	2,154	0	261	0	0	0	2,415
094-051	Chapel Fund	200	0	24	224	0	0	0
094-052	Gift Shop Fund	214	0	24	172	66	0	0
094-053	Memorial Fund	74	24	15	81	32	0	0
094-054	Record Fund	30	0	3	3	30	0	0
094-060	State Home for Blind	358,104	35,756	43,875	0	6,375	0	431,360
094-061	Goodrich Estate	5,950	0	1,262	0	1,482	0	5,730
096-060	Peterson Fund	16,623	0	2,018	0	0	0	18,641
	TOTAL STATE TRUSTS	$ 497,796	$ 40,204	$ 55,994	$ 91,133	$ 11,351	$ 0	$ 491,510
	Holdings for Individuals							
004-064	Gasoline Tax Refunds	$ 1,314,981	$ 1,435,508	$ 128,669	$ 0	$ 1,046,245	$ 0	$ 1,832,913
004-069	Motor Vehicle Financial Responsibility	52,406	(12,906)	400	0	0	0	39,900
004-070	Motor Vehicle Bond Escrow	42,800	500	0	0	0	0	43,300
004-071	Worker's Compensation Bonds	117,500	(17,256)	0	0	0	0	100,244
004-072	Secretary of State - Cash Bonds	0	0	0	0	0	0	0
004-073	Labor Department - Cash Bonds	54,000	6,000	0	0	0	0	60,000
004-074	Oil and Gas Unprotested	440,411	49,301,244	0	9,571	49,607,314	0	124,770
010-021	National Bean Market	0	41,660	0	0	29,619	0	12,041
011-020	Sales Tax Vendor Bonds	345,661	42,659	1,264	0	0	0	389,584
011-022	Protest Funds	2,300	0	0	0	0	0	2,300
011-060	Compensatory Tax Cash Bond	838,599	57,946	1,203	0	0	0	897,748
011-062	Mineral Severance Tax Protest	898,030	0	109,000	0	0	0	1,007,030
011-080	Sales Tax Protest	296,129	(54,095)	0	0	0	0	242,034
011-081	2% Protest - Oil and Gas	14,200,261	(11,205,882)	0	1,970,127	0	0	1,024,252
011-082	Cigarette Tax Protest Fund	0	8,161	0	0	0	0	8,161
020-020	Air Penalties in Trust and Agency Fund	74,909	6,500	9,024	0	0	0	90,433
020-030	Water Penalties in Trust and Agency Fund	224,487	38,155	27,149	0	2,008	0	287,783
020-040	Land Penalties in Trust and Agency Fund	164,070	63,746	20,999	0	0	46,034	202,781
020-090	Environmental Quality Cash Bonds	96,989	8,600	12,279	0	0	600	117,268
040-009	Game and Fish License Reports	7,889,276	8,846,985	0	7,592,961	0	0	9,143,300
041-001	Applications Pending	12,952	0	0	8,408	0	0	4,544
041-002	Electrical Service Permit	0	110	0	0	0	0	110
044-001	Foreign Insurance Protest Fund	754,920	0	91,937	0	0	0	846,857
047-010	Wage Claim Settlement	15	10,352	0	0	10,208	0	159
053-070	Small Water Development Loans	0	598,614	0	0	493,516	0	105,098

State of Wyoming

TRUST AND AGENCY FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

For Fiscal Year Ended June 30, 1983

Agency Account	Source	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
	Holdings for Individuals (Cont.)							
060-062	Protest Funds	$ 1,448	$ 2,400	$ 128	$ 0	$ 0	$ 0	$ 3,976
060-090	Joint Powers Board	2,955,869	17,850,298	504,877	0	11,723,533	0	9,587,511
	TOTAL HOLDINGS FOR INDIVIDUALS	$ 30,778,013	$ 67,029,299	$ 906,929	$ 9,581,067	$ 62,912,443	$ 46,634	$ 26,174,097
	Institution Trusts							
080-050	Women's Center Account	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
088-050	Women's Center Account	9	0	4	0	0	0	13
090-050	Recreation and Special Needs Fund	1,100	796	149	0	863	0	1,182
091-050	Student Benefit Account	416	230	60	0	0	0	706
093-050	Welfare Fund	108	0	13	0	0	0	121
094-050	Kieffer-Orchard Fund	35,572	0	4,412	0	4,035	324	35,625
095-050	Recreation Fund	17,919	7,925	2,234	0	11,097	0	16,981
095-051	Volunteer Services	1,316	1,719	131	0	1,717	0	1,449
095-052	Chapel Offering Fund	807	826	130	0	581	0	1,182
096-050	General Fund	535	4,104	148	0	2,731	0	2,056
096-051	Special Services Fund	10,400	14,181	1,244	0	11,445	0	14,380
096-052	Cemetary Fund	3,949	568	482	0	1,065	0	3,934
096-053	Chapel Fund	60,341	10,863	7,454	0	16,896	0	61,762
096-054	Playground Fund	9,560	3,634	1,024	0	275	0	13,943
096-055	Special Olympic Account	0	685	0	0	0	0	685
097-050	Donations	3,057	4,488	375	0	3,080	0	4,840
098-050	Donations	271	0	33	0	7	0	297
098-051	Employee Benefit Fund	265	0	23	0	0	0	288
099-050	Inmate Benefit Fund and Welfare	908	718	139	0	0	0	1,765
	TOTAL INSTITUTION TRUSTS	$ 146,533	$ 50,737	$ 18,055	$ 0	$ 53,792	$ 324	$ 161,209
	Fund Total	$670,736,584	$749,931,937	$252,869,952	$286,960,480	$386,148,494	$213,235,820	$787,193,679

Schedule 25

State of Wyoming

TRUST AND AGENCY FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$703,355,146
Add:		
Excess Revenue over Expenditures (Schedule 23 - Revenue; Schedule 24 - Expenditures)	$401,749,465	
Non-Sufficient Checks Uncollected	21,270	
Non-Expenditure Transfer	(286,960,480)	
Total Additions		114,810,255
Fund Balance June 30, 1983		$818,165,401

Schedule 26

State of Wyoming

TRUST AND AGENCY FUND

BALANCE SHEET

June 30, 1983

ASSETS:			
Cash with Treasurer[1]	$293,694,238		
Less: Undistributed Cash	11,757,970		
Allocated to Accounts		$281,936,268	
Investments (At cost or Amortized)[2]		505,257,411	
Cash and Investments			$787,193,679
Petty Cash			3,700
Non-Sufficient Funds Checks Uncollected			53,679
Accrued Interest[3]			30,928,043
Total Assets			$818,179,101
LIABILITIES, RESERVES AND FUND BALANCE:			
Liabilities:			
Due to General Fund		$ 10,000	
Due to Treasurer		3,700	
Total Liabilities			$ 13,700
Fund Balance June 30, 1983			818,165,401
Total Liabilities, Reserves and Fund Balance			$818,179,101

[1]Note 1; Page 133

[2]Note 2; Page 133

[3]Note 3; Page 133

THE DEBT SERVICE FUND

The Debt Service Fund is used to account for money deposited for the payment of principal and interest, and for the accumulation of reserves for bonded or other indebtedness.

During fiscal year 1983, the fund received revenue of $5,588,883 and made disbursements of $5,498,396, ending the year with a cash balance of $108,145.

In 1983, $15,000,000 Mineral Royalties Revenue Bonds (Community Colleges' projects) series December 1, 1981, were issued by the state of Wyoming's Farm Loan Board. The bonds are a special obligation of the state of Wyoming and are payable solely out of pledged revenues to the extent available. The pledged revenues consist of 3/7th of 10 percent of the funds received by the state from the United States pursuant to the Leasing Act, except that pledged revenues do not include any funds derived from coal, oil shale and geothermal lease bonuses paid to the United States. The bonds do not constitute a debt or indebtedness of the state of Wyoming within the meaning of any constitutional or statutory provision of the state of Wyoming.

Schedule 27

State of Wyoming

DEBT SERVICE FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
40000	Use of Property and Money	$ 0	$ 211,169	$ 211,169
64006	DAFC	0	478,500	478,500
64070	Workers' Compensation	0	78,359	78,359
66002	Public Land	0	1,599,970	1,599,970
66009	University of Wyoming	0	3,220,885	3,220,885
	TOTAL REVENUE	$ 0	$ 5,588,883	$ 5,588,883

Account No.	Account Name			
004-070	Wyoming Capital Improvement	$ 0	$ 78,359	$ 78,359
004-073	State Office Building Bonds	0	478,500	478,500
060-034	Mineral Royalties Revenue Bonds-- Series December 1, 1981	0	1,811,139	1,811,139
067-001	University Building Excess Royalty	0	3,220,885	3,220,885
	TOTAL REVENUE	$ 0	$ 5,588,883	$ 5,588,883

Schedule 28

State of Wyoming

DEBT SERVICE FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Account No.	Account	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/83
004-070	Wyoming Capital Improvement	$ 2,042	$ 0	$ 78,359	$ 0	$ 80,400	$ 0	$ 1
004-073	State Office Building Bonds	0	0	478,500	0	478,500	0	0
004-074	Capital Facilities Series A Bonds	8,604	0	0	0	435	0	8,169
060-034	Mineral Royalties Rev. Bonds Series Dec. 1, 1981	7,012	0	1,811,139	0	1,718,176	0	99,975
067-001	University Building Excess Royalty	0	0	3,220,885	0	3,220,885	0	0
	TOTAL	$ 17,658	$ 0	$ 5,588,883	$ 0	$ 5,498,396	$ 0	$ 108,145

State of Wyoming

DEBT SERVICE FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982	$ 17,658
Add:	
Excess of Revenue over Expenditures (Schedules 27 and 28)	90,487
Fund Balance June 30, 1983	$108,145

State of Wyoming
DEBT SERVICE FUND
BALANCE SHEET
June 30, 1983

ASSETS:	
Cash (Schedule 28)	$ 108,149
Cash with Fiscal Agent	10,945,000
Total Assets	$ 11,053,149
LIABILITIES, RESERVES AND FUND BALANCE:	
Reserve:	
Reserve for Bond Retirement	$ 10,945,000
Fund Balance June 30, 1983	108,149
Total Liabilities, Reserves and Fund Balance	$ 11,053,149

THE HIGHWAY FUND

The Highway Fund was created to account for all monies received and expended for highway purposes. Funds received and deposited into this fund may be expended with the approval of the Highway Superintendent and the State Highway Commission.

The Fund began fiscal year 1983, with a cash balance of $90,193,150. Revenue received during the year was $244,110,025, while disbursements were $218,816,289, leaving a cash balance of $115,486,886.

The increase in the cash balance of this fund over the past two years can be attributed largely to additional revenue received from severance taxes on oil and gas. The 46th Legislature added a 2 percent severance tax on oil and gas and provided that the Highway Fund would receive one-third of the revenue collected from this tax. Fiscal year 1983 was the second year the Fund realized revenue from this legislation.

State of Wyoming

HIGHWAY FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
12005	Gasoline Tax - $.04	$ 0	$ 7,948,239	$ 7,948,239
12016	Special Fuel Tax	0	8,774,679	8,774,679
12020	Gasoline Tax - $.01 - CFM	0	3,176,083	3,176,083
12021	Gasoline Tax - $.01 - FR	0	6,841,324	6,841,324
13001	Severance Tax - Coal	0	11,044,308	11,044,308
13005	Severance Tax - Stripper Oil	0	1,332,625	1,332,625
13008	Severance Tax - Oil	0	22,837,450	22,837,450
13009	Severance Tax - Gas	0	8,696,882	8,696,882
16000	Motor Carrier Taxes	0	11,335,848	11,335,848
20000	Licenses, Permits, Regulatory	0	14,579,674	14,579,674
30000	Fines, Forfeitures, Penalties	0	1,112,398	1,112,398
41007	Federal Mineral Royalties	0	48,066,322	48,066,322
44011	Interest - Pool Funds	0	9,808,358	9,808,358
40000	Misc. Use of Property and Money	0	7,034	7,034
50000	Charges for Sales and Services	0	3,086,145	3,086,145
60000	Revenue from Others	234,738,240	27,419,367	(207,318,873)
70000	Federal Aid and Grants	0	56,892,547	56,892,547
90000	Non-Revenue Receipts	0	1,150,741	1,150,741
	TOTAL REVENUE	$234,738,240	$244,110,024	$ 9,371,784

Account No.	Account			
045-004	Urban Mass Transportation Admin.	$ 0	$ 141,979	$ 141,979
045-005	Wyoming Highway Fund	0	13,388,657	13,388,657
045-609	County Farm to Market	0	3,993,021	3,993,021
045-718	State Highway Fund	234,738,240	218,389,010	(16,349,230)
045-723	Primary, Secondary, Forest	0	8,197,357	8,197,357
	TOTAL REVENUE	$234,738,240	$244,110,024	$ 9,371,784

Schedule 32

State of Wyoming

HIGHWAY FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Account No.	Account	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/83
045-004	Urban Mass Transportation Admin	$ 146,431	$ 122,248	$ 19,731	$ 0	$ 250,561	$ 0	$ 37,849
045-005	Wyoming Highway Fund	18,285,434	11,044,308	2,344,349	0	0	0	31,674,091
045-609	County Farm to Market	4,781,860	3,175,599	817,423	2,134,964	913,667	0	5,726,251
045-718	State Highway Fund	55,421,700	131,219,713	87,169,297	7,172,699	183,940,652	17,563,605	65,133,754
045-723	Primary, Secondary and Forest	11,557,725	6,840,281	1,357,076	0	6,840,141	0	12,914,941
	TOTAL	$ 90,193,150	$152,402,149	$ 91,707,876	$ 9,307,663	$191,945,021	$ 17,563,605	$115,486,886

Schedule 33

State of Wyoming

HIGHWAY FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$ 90,246,560
Add:		
Excess of Revenue over Expenditures (Schedules 31 and 32)	$ 34,601,399	
Non-Expenditure Transfers	(9,307,663)	
Non-Sufficient Funds Checks Increase	2,867	
Total Additions		25,296,603
Fund Balance June 30, 1983		$115,543,163

State of Wyoming
HIGHWAY FUND
BALANCE SHEET
June 30, 1983

ASSETS:	
Cash	$115,486,886
Petty Cash	300
Non-Sufficient Funds Checks	56,277
Total Assets	$115,543,463
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to Treasurer	$ 300
Fund Balance June 30, 1983	115,543,163
Total Liabilities, Reserves and Fund Balance	$115,543,463

THE GAME AND FISH FUND

The Game and Fish Fund was created to account for all monies received by the Wyoming Game and Fish Commission for the purposes of providing an adequate and flexible system for the control, propagation, management, protection and regulation of the state's wild life.

During fiscal year 1983, the Game and Fish Fund received revenue of $43,583,754, made disbursements of $37,307,104, and ended the year with a cash balance of $12,961,620.

State of Wyoming

GAME AND FISH FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
24006	Hunting and Fishing Licenses	$ 0	$ 14,529,949	$ 14,529,949
20000	Other Licenses, Permits, Regulatory	0	96,441	96,441
30000	Fines, Forfeitures, Penalties	0	30,653	30,653
41000	Income from Land	0	132,181	132,181
42000	Rent of Dept. Dwellings by Employees	0	59,642	59,642
44000	Income from Investments	0	2,288,035	2,288,035
50000	Charges for Sales and Services	0	1,329,172	1,329,172
60000	Revenue from Others	20,690,435	162,216[1]	(20,528,219)
70000	Federal Aid and Grants	0	4,902,843	4,902,843
90000	Non-Revenue Receipts	0	70,675	70,675
	TOTAL REVENUE	$ 20,690,435	$ 23,601,807	$ 2,911,372

Account No.	Account			
040-001	Administration	$ 2,437,798	$ 2,345,264	$ (92,534)
040-002	Fiscal Division	2,108,489	2,128,489	20,000
040-003	Communications	1,346,256	1,346,256	0
040-004	Research and Development	2,195,865	2,210,865	15,000
040-005	Fish Division	3,999,908	4,025,908	26,000
040-006	Game Division	6,508,524	6,533,524	25,000
040-012	Basin Electric Mitigation	183,595	0	(183,595)
040-090	Game and Fish Revenue Fund	0	23,393,917	0
	Less: Transfers to 01-098	0	(19,333,350)	4,060,567
040-091	Gifts and Donations	100,000	96,054	(3,946)
040-092	Mitigation Fund	185,000	183,596	0
	Less: Transfers from 012	0	(183,596)	(185,000)
040-093	Replacement of Capital Investment	525,000	568,454	0
	Less: Transfers from 007	0	(465,002)	(421,548)
040-098	License App. Fee/Damage Claims	1,100,000	749,228	(350,772)
040-099	Law Enforcement Retirement Fund	0	2,200	2,200
	TOTAL REVENUE	$ 20,690,435	$ 23,601,807	$ 2,911,372

[1]Does not include $19,981,948 of Intra-Agency Transfers

State of Wyoming

GAME AND FISH FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Account No.	Account	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/83
040-001	Administration	$ 0	$ 0	$ 2,345,263	$ 0	$ 1,733,139	$ 135,394	$ 476,730
040-002	Fiscal Division	0	0	2,128,489	0	1,475,381	201,372	451,736
040-003	Communications	0	0	1,346,256	0	1,170,732	46,737	128,787
040-004	Research and Development	0	0	2,210,865	0	2,031,400	47,438	132,027
040-005	Fish Division	0	0	4,025,908	0	3,684,791	59,898	281,219
040-006	Game Division	0	0	6,533,524	0	5,717,591	175,307	640,626
040-007	Reserve for Fire Loss	465,002	0	0	465,002	0	0	0
040-012	Basin Electric Mitigation	183,596	0	0	183,596	0	0	0
040-090	Game and Fish Revenue Fund	5,548,907	13,625,095	9,768,822	19,365,026	0	0	9,577,798
040-091	Gifts and Donations	0	132	95,922	0	0	0	96,054
040-092	Mitigation Fund	0	0	183,596	0	32,501	0	151,095
040-093	Replacement of Capital Improvement	0	0	568,454	0	35,897	71	532,486
040-098	License App.Fee/Damage Claims	482,161	0	749,228	0	745,831	0	485,558
040-099	Law Enforcement Rec. Fd	5,304	2,200	0	0	0	0	7,504
	TOTAL	$ 6,684,970	$ 13,627,427	$ 29,956,327	$ 20,013,624	$ 16,627,263	$ 666,217	$ 12,961,620

State of Wyoming

GAME AND FISH FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$ 6,292,254
Add:		
Reserve for Encumbrance 1982 Canceled	$ 394,888	
Excess Revenue over Expenditures (Schedule 36)	26,290,274	
Non-Expenditure Transfers	(20,013,624)	
Non-Sufficient Funds-Checks Increase	2,313	
Total Additions		6,673,851
		12,966,105
Less:		
Reserve for Encumbrances	$ 367,021	
Total Deductions		367,021
Fund Balance June 30, 1983		$ 12,599,084

State of Wyoming
GAME AND FISH FUND
BALANCE SHEET
June 30, 1983

ASSETS:	
Cash	$ 12,961,630
Petty Cash	1,700
Non-Sufficient Funds Checks	4,685
Total Assets	$ 12,967,805
LIABILITIES, RESERVES AND FUND BALANCE:	
Due to Treasurer	$ 1,700
Reserve for Encumbrances	567,021
Fund Balance June 30, 1983	12,399,084
Total Liabilities, Reserves and Fund Balance	$ 12,967,805

THE PERMANENT LAND FUND

Section 9-4-204 of the Wyoming Statutes, provides that, "The Permanent Land Fund is to be used for the resources received and held as trustee of the land grants made to the state by the federal government ...." Section 9-4-305 further provides that, "Proceeds from the sale of the public lands, mineral royalties, and any money designated by the Wyoming Constitution or Wyoming Statutes as collected shall be transmitted to the State Treasurer and credited to the proper accounts within the Permanent Land Fund."

Prior to becoming a state, the Territory of Wyoming, under two federal acts, received grants of land for the support of its educational system and other various public needs. With the Act of Admission, Wyoming received these territorial grants, as well as additional land under the Act.

A distribution of lands awarded to the state for specific usage includes:

		Acreage
Common School		3,544,944
University		46,080
Agricultural College		90,000
Deaf, Dumb and Blind Asylum		30,000
Poor Farm		10,000
Penitentiary		30,640
Public Buildings and Capitol		75,000
Erection of Public Buildings at Capitol		32,000
Penal Reform or Educational Institution		30,000
State Charitable, Educational, Penal and Reformatory Institutions, including:		260,000
Soldiers' and Sailors' Home	(30,000)	
State Law Library	(15,000)	
State Library	(15,000)	
State Hospital		30,000
Miners' Hospital		30,000
Fish Hatchery		5,640
Carey Act (1947) (Arid Lands Granted to the State by U.S.)		24,000
		4,238,304

The Act of Admission provides that the Common School, University and Agricultural College public lands, proceeds from the sale of these lands, or the production or sale of minerals, or any depletable resource from the land is to be perpetual. All such proceeds are deposited to this permanent fund. Only the revenue received from rental leases, and interest earned from the investment of the resources of the fund may be expended. Expendable revenues are transferred to a land income fund. Acreage for these purposes represents nearly 87 percent of the total land granted to the state.

During fiscal year 1983, a total of $77,733,103 was deposited into this fund. Transfers from the fund were $12,841,081. The fund ended the year June 30, 1983, with a cash and investment balance of $397,597,542.

State of Wyoming

PERMANENT LAND FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
41002	Bentonite Lease Royalties	$ 0	$ 66,340	$ 66,340
41005	Coal Lease Royalties	0	20,404,393	20,404,393
41014	Misc. Mineral Lease Royalties	0	64,858	64,858
41016	Oil and Gas Lease Royalties	0	38,465,628	38,465,628
41017	Other Leases	0	501,200	501,200
41019	Sand and Gravel Royalties	0	259,376	259,376
41022	Sodium and Trona Lease Royalties	0	2,895,582	2,895,582
41023	Right of Way and Easement Lease	0	719,743	719,743
41024	Taylor Grazing	0	24,180	24,180
41027	Uranium Lease Royalties	0	303,026	303,026
41000	Other Income From Land	0	999	999
44000	Income From Investments	0	558,311	558,311
49010	Escheats to State	0	37,195	37,195
50000	Charge For Sales and Services	0	320	320
97003	Real Estate Sales	0	1,039,859	1,039,859
	TOTAL REVENUE	$ 0	$ 65,341,010	$ 65,341,010

Account No.	Account			
004-004	Miner's Hospital	$ 0	$ 1,407,968	1,407,968
004-006	Public Building at Capital	0	39,617	39,617
004-040	Fish Hatchery	0	2,133	2,133
004-050	Common School Permanent Land	0	59,761,050	59,761,050
004-051	Deaf, Dumb, and Blind Permanent Land	0	18,440	18,440
004-060	Carey Avenue Permanent Land	0	587,558	587,558
004-080	Omnibus Permanent Land	0	1,196,757	1,196,757
004-095	Wyoming State Hospital Permanent Land	0	135,599	135,599
004-096	Wyoming State Training School	0	191,412	191,412
004-099	Penitentiary Permanent Land	0	1,045,886	1,045,886
004-671	Agriculture College	0	416,043	416,043
004-672	University Permanent Land	0	538,547	538,547
	TOTAL REVENUE	$ 0	$ 65,341,010	$ 65,341,010

Schedule 40

State of Wyoming

PERMANENT LAND FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Agency-Account No.	Account	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
004-004	Miner's Hospital Permanent Fund	$ 5,089,274	$ 1,424,671	$ 0	$ 16,165	$ 0	$ 0	$ 6,497,780
104-006	Public Building at Capital Fund	559,258	51,198	0	11,206	0	0	599,250
004-040	Fish Hatchery Fund	156,444	3,745	0	1,650	0	0	158,539
004-050	Common School Permanent Fund	299,265,809	71,553,098	37,194	12,323,052	0	0	358,533,049
004-051	Deaf Dumb & Blind Permanent Fund	554,404	50,668	0	31,188	0	0	573,884
004-060	Carey Act Permanent Land Fund	498,633	587,558	0	0	0	0	1,086,191
004-080	Omnibus Permanent Land Fund	5,519,777	1,200,135	0	3,098	0	0	6,716,814
004-095	Wyoming State Hospital Permanent Fund	2,880,927	135,424	0	0	0	0	3,016,351
004-096	Wyoming State Training School Fund	2,302,659	303,147	0	82,395	0	0	2,523,411
004-099	Penitentiary Permanent Land Fund	3,239,649	1,045,886	0	0	0	0	4,285,535
004-671	Agriculture College Land Fund	2,493,482	491,183	0	72,716	0	0	2,911,949
004-672	University Permanent Land Fund	10,145,204	849,196	0	299,611	0	0	10,694,789
	TOTAL	$332,705,520	$ 77,695,909	$ 37,194	$ 12,841,081	$ 0	$ 0	$397,597,542

Schedule 41

State of Wyoming

PERMANENT LAND FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$332,222,560
Add:		
Excess Revenue over Expenditures (Schedules 39 & 40)	$ 65,341,010[1]	
		65,341,010
		$397,563,570
Less:		
Interest Accrued Due to Land Income Fund[2]	480,244	
Interest Accrued Due to General Fund[2]	(31,255)	
Increase Interest Earned Land Income Fund[2]	109,357	
		558,346
Fund Balance June 30, 1983		$397,005,224

[1] Receipts reduced $12,841,081 Non-Expenditure Transfer Investment income belongs to Permanent Land Income Fund.

[2] Investments are made from the Permanent Land Fund. However, interest income from these funds is due to the Permanent Land Income Fund and the General Fund.

State of Wyoming

PERMANENT LAND FUND

BALANCE SHEET

June 30, 1983

ASSETS:		
Cash with Treasurer[1]	$174,595,312	
Investment (at cost or Amortized)[2]	223,002,230	
		$397,597,542
Accrued Interest[3]		5,726,786
Total Assets		$403,324,328
LIABILITIES, RESERVES AND FUND BALANCE:		
Due to Permanent Land Income Fund	$ 5,706,616	
Due to General Fund	20,170	
Interest Earned Due to Permanent Land Income Fund	576,748	
Interest Earned Due to General Fund	15,570	
		$ 6,319,104
Fund Balance June 30, 1983		397,005,224
Total Liabilities, Reserves and Fund Balance		$403,324,328

[1]See Note 1; Page 133

[2]See Note 2; Page 133

[3]See Note 3; Page 133

THE PERMANENT LAND INCOME FUND

Rentals from grazing, agricultural and mineral prospecting leases on public lands, together with interest upon sales contracts and interest derived from the investment of the Permanent Land Fund, constitute the Permanent Land Income Fund. This income is then expended for the purposes originally intended in the Act of Admission.

There are four accounts within this fund. The Common School Land Income account receives the most revenue. This, of course, is to be expected in view of the sizeable portion of public land which was originally set aside for public school purposes (3,544,944 acres out of a total of 4,238,304 acres). On or before the 31st day of March, and the 30th day of September in every year, the money to the credit of the Common School Land Income account for the use of the public shcools is distributed among the several counties of the state according to the number of children of school age in each as determined by reference to the last preceding annual school census. The State Superintendent certifies to the State Auditor the amount each county is entitled to. The Auditor then draws warrants on the State Treasurer, payable to the treasurer of each county, for the amount so certified. The county treasurer then distributes the money to the county for allocation to the several school districts in the county according to the number of children of school age in each district.

Two other accounts in the Permanent Land Income Fund are for the benefit of the University of Wyoming. Revenues in the Agriculture College account are used for the support of the Agriculture College at the University. University Land Income account revenues are used for the support and maintenance of the University.

The Omnibus Land Income account is administered by the Board of Charities and Reform. This account constitutes an emergency fund. Monies are allocated to the state institutions for emergency upkeep, maintenance and repairs by the Board. Funds may not be used for administrative purposes.

The Permanent Land Income Fund began fiscal year 1983 with a cash balance of $6,582,969. During the year the fund received revenues of $34,292,795, and paid out $34,672,412 in warrants, transfers and non-expenditure transfers.

State of Wyoming

PERMANENT LAND INCOME FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
41001	Bentonite Lease	$ 0	$ 56,067	$ 56,067
41003	Big Horn State Park Lease	0	117,093	117,093
41004	Coal Lease	600,000	423,303	(176,697)
41009	Grazing Lease	2,000,000	1,686,989	(313,011)
41011	Land Sales - Interest	0	49,582	49,582
41013	Miscellaneous Mineral Lease	0	58,325	58,325
41015	Oil and Gas Lease	5,582,538	2,375,853	(3,206,685)
41020	Share - Crop, Hay, and Grain	0	28,627	28,627
41021	Sodium and Trona Lease	0	39,973	39,973
41025	Timber Sales	0	88,569	88,569
41026	Uranium Lease	400,000	299,200	(100,800)
44003	Interest - Capehart	1,848	14,498	12,650
44005	Government Agencies	1,157,296	1,058,684	(98,612)
44006	Interest Farm Irrigation District Loans	11,678,240	10,670,296	(1,007,944)
44007	Interest - Repurchase Agreement	1,176	1,076	(100)
44010	Interest - Other Wyoming Agencies	251,804	230,348	(21,456)
44011	Pool Fund Interest Distribution	10,000,000	16,370,035	6,370,035
44014	Interest - Wyoming Municipalities	56	97	41
44020	Interest - Corporate	909,580	832,076	(77,504)
44099	Distribution Accrued Revenue	0	414,011	414,011
90000	Non-Revenue Receipts	0	700	700
	TOTAL REVENUE	$ 32,582,538	$ 34,815,402	$ 2,232,864

Account No.	Account			
005-015	Common School Land Income	$ 32,582,538	$ 32,254,920	$ (327,618)
067-001	Agriculture College Income	0	377,261	377,261
067-002	University Land Income	0	1,111,706	1,111,706
080-001	Omnibus Land Income	0	1,071,515	1,071,515
	TOTAL REVENUE	$ 32,582,538	$ 34,815,402	$ 2,232,864

State of Wyoming

PERMANENT LAND INCOME FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1983

Agency-Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) To Fund Balance	FY 1983 Planned Expenditures	FY 1983 Expenditures	FY 1983 Encumbrances	FY 1983 Unencumbered Balance
005-015	Common School Land Income Fund	$ 0	$ 0	$ 0	$ 0	$ 32,582,538	$ 32,582,538	$ 0	$ 0
080-089	Honor Farm - Hog Unit	1,469	1,469	0	0	0	0	0	0
	Honor Farm - Pump	0	0	0	0	7,448	7,448	0	0
	Honor Farm - Transformer	0	0	0	0	11,425	11,425	0	0
	Honor Farm - Gas Line	0	0	0	0	20,000	17,742	2,258	0
	Honor Farm - Tractor	0	0	0	0	33,700	33,700	0	0
080-090	Children's Home - Bathroom Repairs	34,946	9,427	25,519	0	0	0	0	0
	Children's Home - Roof	62	0	0	62	0	0	0	0
	Children's Home - Cottages	31,000	0	0	31,000	0	0	0	0
080-092	Hot Springs State Park - Tree Trimming	0	0	0	0	10,000	10,000	0	0
	Hot Springs State Park - Paving	0	0	0	0	2,774	2,774	0	0
080-093	Industrial Institute - Coil	0	0	0	0	1,800	1,800	0	0
	Industrial Institute - Roof	0	0	0	0	60,000	57	59,943	0
	Industrial Institute - Sewer	89	0	0	89	0	0	0	0
080-094	Pioneer Home - Elevator	22,500	22,500	0	0	0	0	0	0
	Pioneer Home - Windover	22,868	20,325	0	2,543	0	0	0	0
080-095	State Hospital - Cell	2,104	2,011	0	93	0	0	0	0
	State Hospital - Storm Windows	4,968	4,859	0	109	0	0	0	0
	State Hospital - Drains	0	0	0	0	25,000	22,150	2,850	0
080-097	Soldiers' and Sailors' Home	500,000	366,490	133,510	0	0	0	0	0
080-099	Penitentiary - Dental	3,276	3,250	0	26	0	0	0	0
	Penitentiary - Trailers	0	0	0	0	90,000	83,208	6,792	0
	Penitentiary - Capital Outlay	0	0	0	0	10,000	10,000	0	0
	TOTAL	$ 623,282	$ 430,331	$ 159,029	$ 33,922	$ 32,854,685	$ 32,782,842	$ 71,843	$ 0

Allocated by Board of Charities and Reform to the agencies for the projects listed.

Schedule 65

State of Wyoming

PERMANENT LAND INCOME FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Agency-Account No.	Account	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non-Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/83
005-015	Common School Land Income Fund	$ 2,549,945	$ 4,663,790	$ 26,868,523	$ 0	$ 32,102,537	$ 0	$ 1,699,721
067-001	Agriculture College Land Income Fund	45,060	108,832	268,429	382,127	0	0	140,194
067-002	University Land Income Fund	583,531	82,304	1,029,402	1,177,112	0	0	518,125
080-001	Omnibus Land Income Fund	3,406,433	155,799	915,716	0	0	478,836	3,865,112
	TOTAL	$ 6,582,969	$ 5,210,725	$ 29,082,070	$ 1,559,239	$ 32,102,537	$ 478,836	$ 6,223,152

State of Wyoming

PERMANENT LAND INCOME FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$11,721,856
Add:		
Excess Revenue over Expenditures (Schedules 43 and 44)	$ 2,032,560	
Non-Sufficient Funds Check	(640)	
Non-Expenditure Transfer	(1,459,239)	
Reserve for Encumbrances Prior Years Canceled (Schedule 44; Column 4)	33,922	
		606,603
		$12,328,459
Less:		
Allocated to Projects by Board of Charities and Reform (Schedule 44; Column 7)		71,843
Fund Balance June 30, 1983		$12,256,616

State of Wyoming

PERMANENT LAND INCOME FUND

BALANCE SHEET

June 30, 1983

ASSETS:	
Cash with Treasurer[1]	$ 6,203,352
Non-Sufficient Funds Checks	772
Accrued Income Due from Permanent Land Fund[2]	5,706,616
Interest received Due from Permanent Land Fund[2]	576,748
Total Assets	$12,487,488
LIABILITIES, RESERVES AND FUND BALANCE:	
Reserve for Encumbrances (Schedule 44; Column 7)	$ 230,872
Fund Balance June 30, 1983	12,256,616
Total Liabilities, Reserves and Fund Balance	$12,487,488

[1] See Note 1; Page 133

[2] See Note 2; Page 133

THE PERMANENT WYOMING MINERAL TRUST FUND

This fund came into existence in 1974 as an amendment to the Constitution of the state of Wyoming by adding to Article 15 a new Section 19.

The original legislation provided a one and one-half percent (1½%) excise tax on coal, petroleum, natural gas, oil shale and such other minerals designated by the Legislature.

The 1977 Legislature added an additional one-half percent (½%) excise tax on uranium, trona, coal, petroleum, natural gas, oil shale or any other fossil fuel in the state. Also, the same Legislature levied an additional one-half percent (½%) on coal.

The 1981 Legislature levied an additional two percent (2%) severance tax on oil and gas. Of this tax, 1/12 or .166 is to be deposited in the Wyoming Permanent Mineral Trust Fund.

During the fiscal year 1983, the Permanent Wyoming Mineral Trust Fund increased by $129,212,241. The cash balance at the end of the year was $465,798,899.

State of Wyoming

PERMANENT WYOMING MINERAL TRUST FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
13001	Severance Tax - Coal	$ 0	$ 27,610,769	$ 27,610,769
13003	Severance Tax - Trona	0	2,512,616	2,512,616
13004	Severance Tax - Uranium	0	999,638	999,638
13005	Severance Tax - Stripper Oil	0	3,996,651	3,996,651
13008	Severance Tax - Oil	0	65,663,857	65,663,857
13009	Severance Tax - Gas	0	26,273,172	26,273,172
30000	Fines, Forfeitures, Penalties	0	40,018	40,018
40000	Use of Property and Money	0	48,669,030	48,669,030
	TOTAL REVENUE	$ 0	$175,765,751	$175,765,751

Schedule 49

State of Wyoming

PERMANENT WYOMING MINERAL TRUST FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Account No.	Account	Account Cash and Investments at Cost or Amortized 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash and Investments at Cost or Amortized 6/30/83
004-100	Permanent Wyoming Mineral Trust Fund	$336,586,658	$158,746,521	$ 16,128,003	$ 45,662,283	$ 0	$ 0	$465,798,899
	TOTAL	$336,586,658	$158,746,521	$ 16,128,003	$ 45,662,283	$ 0	$ 0	$465,798,899

State of Wyoming

PERMANENT WYOMING MINERAL TRUST FUND
ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$343,957,088
Add:		
Excess (Deficiency) of Revenue over Expenditures (Schedule 48)	$175,765,751	
Non-Expenditure Transfers	(45,662,283)	
Due to General Fund	(1,911,756)	
Accrued Interest Purchased	38,213	
Total Additions		128,229,925
Fund Balance June 30, 1983		$472,187,013

State of Wyoming

PERMANENT WYOMING MINERAL TRUST FUND

BALANCE SHEET

June 30, 1983

ASSETS:		
Cash with Treasurer(1)	$ 88,474,963	
Investment (at Cost or Amortized)(2)	377,323,936	
Total Cash and Investments (Schedule 49)		$465,798,899
Accrued Interest(3)		8,258,720
Accounts Receivable		2,937
Accrued Interest Purchased		38,213
Total Assets		$474,098,769
LIABILITIES, RESERVES AND FUND BALANCE:		
Due to General Fund		$ 1,911,756
Fund Balance June 30, 1983		472,187,013
Total Liabilities, Reserves and Fund Balance		$474,098,769

(1) See Note 1; Page 133

(2) See Note 2; Page 133

(3) See Note 3; Page 133

State of Wyoming

PERMANENT WYOMING MINERAL TRUST FUND

HISTORY OF REVENUE TO TRUST FUND

Fiscal Year 1975 through Fiscal Year 1983

	FY 1975 2%	FY 1976 2%	FY 1977 2%	FY 1978 2%	FY 1979 2%	$ FY 1980 2%	FY 1981 2%	FY 1982 2%[2]	FY 1983 2%	Total Fund to FY 1983
Fund Balance Beginning FY	$ 0	$ 9,432,338	$ 28,861,290	$ 51,706,339	$ 78,512,628	$115,050,215	$155,731,003	$214,627,512	$343,957,088	$ 0
Add:										
Income - Severance Taxes:										
13001 Coal	547,615	1,413,170	2,493,126	4,120,355	7,940,144	10,224,515	14,264,455	25,185,980	27,610,769	93,800,129
13003 Trona	341,900	670,759	885,575	1,232,085	1,573,203	1,595,878	2,177,817	2,865,366	2,512,616	13,855,199
13004 Uranium	0	0	0	130,594	2,030,827	1,463,931	1,332,586	1,551,623	999,638	7,509,199
13005 Stripper oil	577,118	670,560	983,580	1,097,811	1,283,612	1,402,424	2,568,585	5,214,540	3,996,651	17,794,881
13008 Oil	6,851,879	15,734,064	16,727,361	17,492,267	19,163,255	20,686,902	23,022,303	72,523,497	65,663,857	257,865,385
13009 Gas	752,022	1,302,203	1,755,408	2,733,177	4,546,546	5,307,138	9,232,163	21,201,671	26,273,172	73,103,500
30000 Fines, Forfeitures	0	0	0	0	0	0	0	14,426	(14,426)	0
TOTAL PERMANENT INCREASE TO FUND	$ 9,070,534	$ 19,790,756	$ 22,845,050	$ 26,806,289	$ 36,537,587	$ 40,680,788	$ 52,597,909	$128,557,103	$127,042,277	$463,928,293
Add:										
Interest Income Received:										
44011 Pool Interest	$ 361,804	$ 342,153	$ 1,387,002	$ 328,677	$ 108,882	$ 1,206,604	$ 2,200,019	$ 3,975,855	$ 13,254,723	$ 23,165,719
44000 Interest Investments	0	0	1,242,992	3,154,512	6,607,500	10,785,514	16,091,045	22,918,573	35,468,751	$ 96,268,887
TOTAL INTEREST INCOME	$ 361,804	$ 342,153	$ 2,629,994	$ 3,483,189	$ 6,716,382	$ 11,992,118	$ 18,291,064	$ 26,894,428	$ 48,723,474	$119,434,606
Less:										
Net Amortization Primium and Discount	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 117,811[1]	$ 0	0	117,811[1]
Interest Transferred to General Fund	0	703,957	2,629,995	3,483,189	6,716,382	11,992,118	18,291,064	26,121,955	45,662,283	115,600,943
Interest Due to General Fund	0	0	0	0	0	0	0	0	1,911,756	1,911,756
Accrued Interest Purchased	0	0	0	0	0	0	0	0	(38,213)	$ (38,213)
TOTAL DEDUCTIONS	$ 0	703,957	$ 2,629,995	$ 3,483,189	$ 6,716,382	$ 11,992,118	$ 18,408,875	$ 26,121,955	$ 47,535,826	$117,592,297
Add:										
Accrued Interest Adjustment	0	0	0	0	0	0	6,415,998[1]	0	0	6,415,998[1]
Accounts Receivable Adjustments	0	0	0	0	0	0	413[1]	0	0	413[1]
FUND BALANCE END FY	$ 9,432,338	$ 28,861,290	$ 51,706,339	$ 78,512,628	$115,050,215	$155,731,003	$214,627,512	$343,957,088	$472,187,013	$472,187,013
ANNUAL % OF INCREASE		206%	79%	52%	46%	35%	38%	60%[2]	37%	

[1] Calculation necessary to show adjustments from cash to Accrual Investment Accounting FY 1981.

[2] Severance Tax Statute was revised to collect taxes on current year production on quarterly basis instead of annually on preceding year production. Production was increased over two year period, however, only second annual production was taxed. We are unable to determine the dollar amount of this change, but the increase in taxes in FY 1982 will not be consistent with FY 1981 or FY 1983.

THE UNIVERSITY OF WYOMING FUND

The University of Wyoming Fund was created, "...for the support and maintenance of the University of Wyoming and shall be used to account for all money deposited by the trustees of the University and any interest accruing thereto. Money may be disbursed and expended from the fund as provided by Section 9-4-208 of the Statutes."

During fiscal year 1981, the fund received revenues of $22,554,028, made transfers of $21,814,338, and ended the year with a cash balance of $337,361.

Schedule 53

State of Wyoming

UNIVERSITY FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
41007	Federal Mineral Royalties	$ 0	$ 11,384,129	$ 11,384,129
44001	Interest - Pool Funds	0	664,542	664,542
52076	Student Fees	0	8,835,454	8,835,454
53026	Agriculture Sales	0	183,004	183,004
59002	Athletic Income	0	1,486,899	1,486,899
	TOTAL REVENUE	$ 0	$ 22,554,028	$ 22,554,028
Account No.	**Account**			
067-012	Resident Instruction	$ 0	$ 10,842,718	$ 10,842,718
067-050	Excess Royalty Fund & Research	0	11,711,310	11,711,310
	TOTAL REVENUE	$ 0	$ 22,554,028	$ 22,554,028

Schedule 54

State of Wyoming
UNIVERSITY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1983

Account No.	Account	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/83
067-012	Resident Instruction	$ 1,049,451	$ 10,505,357	$ 337,361	$ 9,823,739	$ 337,361	$ 0	$ 1,731,069
067-050	Excess Royalty Fund and Research	4,091,188	0	11,711,310	12,090,599	0	0	3,711,899
	TOTAL	$ 5,140,639	$ 10,505,357	$ 12,048,671	$ 21,914,338	$ 337,361	$ 0	$ 5,442,968

State of Wyoming

UNIVERSITY FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$ 5,140,639
Add:		
Excess Revenue over Expenditures (Schedules 53 and 54)	$ 22,216,667	
Non-Expenditure Transfers	(21,914,338)	
Total Additions		302,329
Fund Balance June 30, 1983		$ 5,442,968

State of Wyoming
UNIVERSITY FUND
BALANCE SHEET
June 30, 1983

ASSETS:	
Cash	$ 5,442,968
Imprest Cash	50,000
Total Assets	$ 5,492,968
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to Treasurer	$ 50,000
Fund Balance June 30, 1983	5,442,968
Total Liabilities, Reserves and Fund Balance	$ 5,492,968

THE INTRAGOVERNMENTAL FUND

The Intragovernmental Fund is used to finance and account for services and commodities furnished by state government units which are entirely or predominately self-supporting from charges to other state government units for the services and commodities.

Activity in this fund during fiscal year 1983, included; revenue of $19,742,242, disbursements of $17,110,309, and non-expenditure transfers of $1,390,870. The cash balance at the end of the fiscal year was $4,119,339.

Schedule 57

State of Wyoming

INTRAGOVERNMENTAL FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
40000	Use of Property and Money	$ 0	$ 360,814	$ 360,814
53026	Agriculture Sales	313,256	195,289	(117,967)
55003	Computer Services	7,413,892	8,111,947	698,055
55005	Flight Services	166,661	191,655	24,994
55006	Telephone Services	4,098,055	3,944,345	(153,710)
55008	Motor Vehicle Services	1,192,267	2,095,302	903,035
55009	Central Warehouse Supply Sales	1,269,315	1,022,606	(246,709)
55010	Copy Charges - Central Duplicating	772,660	894,636	121,976
55011	Central Duplicating Services	1,306,932	1,300,439	(6,493)
55014	Computer Services - Special Projects	1,805,083	671,090	(1,133,993)
60000	Misc. Revenue from Others	13,318	8,958	(4,360)
66004	Trust and Agency Funds	1,799,933	893,249	(906,684)
91002	Current Year Recoveries	0	51,912	51,912
	TOTAL REVENUE	$ 20,151,372	$ 19,742,242	$ (409,130)

Account No.	Account			
006-007	Data Services Division	$ 9,923,734	$ 9,197,807	$ (725,927)
006-010	Motor Vehicle Management	2,168,758	2,692,526	523,768
006-012	Supply System Warehouse	1,269,315	1,098,381	(170,934)
006-084	Central Duplicating	2,211,593	2,349,661	138,068
006-085	Telecommunications	4,098,055	3,987,184	(110,871)
009-003	Aeronautics Commission	166,661	221,394	54,733
089-002	Wyoming Honor Farm	313,256	195,289	(117,967)
	TOTAL REVENUE	$ 20,151,372	$ 19,742,242	$ (409,130)

Schedule 58

State of Wyoming

INTRAGOVERNMENTAL FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1983

Account No.	Account	Reserve For Encumbrances FY 1982	Expenditures FY 1982	Encumbrances FY 1982	Credit (Charge) To Fund Balance	Appropriations FY 1983	Expenditures FY 1983	Encumbrances FY 1983	Unencumbered Balance FY 1983
006-007	Data Services Division	$ 384,325	$ 176,311	$ 0	$ 208,014	$ 9,539,409	$ 8,173,482	$ 230,427	$ 1,135,500
006-010	Motor Vehicle Management	936	864	0	72	2,167,822	1,548,558	71,970	547,294
006-012	Supply System Warehouse	62,913	60,621	0	2,292	1,206,402	956,268	77,772	172,362
006-084	Central Duplicating	100,836	86,748	0	14,088	2,110,756	1,950,960	6,343	153,453
006-085	Telecommunications	214,000	214,000	0	0	3,884,055	3,854,089	0	29,966
009-003	Aeronautics Commission	0	0	0	0	166,661	88,408	0	78,253
089-002	Wyoming Honor Farm	0	0	0	0	0	0	0	0
	TOTAL	$ 763,010	$ 538,544	$ 0	$ 224,466	$19,075,105	$16,571,765	$ 386,512	$ 2,116,828

Schedule 59

State of Wyoming

INTRAGOVERNMENTAL FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Account No.	Account	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/83
006-007	Data Services Division	$ 916,215	$ 52,937	$ 9,144,870	$ 300,000	$ 7,965,827	$ 383,965	$ 1,464,230
006-010	Motor Vehicle Management	647,309	1,990	2,690,536	731,902	1,205,078	344,345	1,058,510
006-012	Supply System Warehouse	301,087	112,051	986,330	17,608	988,969	27,921	364,970
006-084	Central Duplicating	581,011	83,773	2,265,887	71,232	1,987,914	49,793	821,732
006-085	Telecommunications	169,988	499,950	3,487,235	27,099	4,068,089	0	61,985
009-003	Aeronautics Commission	214,027	413	220,981	0	82,819	5,589	347,013
089-002	Wyoming Honor Farm	48,639	82,927	112,362	243,029	0	0	899
	Total	$ 2,878,276	$ 834,041	$ 18,908,201	$ 1,390,870	$ 16,298,696	$ 811,613	$ 4,119,339

State of Wyoming

INTRAGOVERNMENTAL FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$ 2,085,266
Add:		
Excess of Revenue over Expenditures (Schedule 59; Col 2 & 3 minus Col 5 & 6)	$ 2,631,933	
Non-Expenditure Transfer	(1,390,870)	
Prior Year Reserve	763,810	
Total Additions		2,004,873
Less:		
Reserve for Encumbrances (Schedule 58; Col. 7)		386,512
Fund Balance June 30, 1983		$ 3,443,627

State of Wyoming
INTRAGOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 1983

ASSETS:
Cash (Schedule 1B, Col. 7) $ x,xxx,xxx

Total Assets $ x,xxx,xxx

LIABILITIES, RESERVES AND FUND BALANCE:
Liabilities:
Due to General Fund $ xx,xxx

Reserves:
Reserve for Encumbrances (Schedule 1B, Col. 7) xxx,xxx

Fund Balance June 30, 1983 x,xxx,xxx

Total Liabilities, Reserves and Fund Balance $ x,xxx,xxx

THE ENTERPRISE FUND

The Enterprise Fund was created to finance and account for the acquisition of commodities, and for operation and maintenance of programs which are entirely self-supporting from charges to the general public or institutional clients. Profits from liquor sales are transferred to the General Fund after provisions are made for increased inventories and servicing facilities.

During fiscal year 1983, the fund received revenue of $36,004,584, while disbursements and non-expenditure transfers of $37,949,526 were made from the fund. A cash balance of $2,056,080 remained at the close of the year.

Schedule 62

State of Wyoming

ENTERPRISE FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1983

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
12015	Sales Tax	$ 0	$ 780	$ 780
44011	Interest - Pool	0	12,725	12,725
50000	Charge for Sales and Services	3,600	580,700	577,100
60000	Revenue from Other Sources	0	910,000	910,000
95011	Liquor Commission Collections	51,033,076	34,505,489	(16,527,587)
99990	Insufficient Fund Checks	0	(5,110)	(5,110)
	TOTAL REVENUE	$ 51,036,676	$ 36,004,584	$(15,032,092)

Account No.	Account			
050-001	Liquor Commission Administration	$ 1,033,076	$ 910,000	$ (123,076)
050-002	Liquor Sales and Purchases	50,000,000	34,500,379	(15,499,621)
089-089	Wyoming Honor Farm	0	41,528	41,528
091-091	Girls' School Canteen Fund	0	8,188	8,188
093-093	Industrial Institute Canteen Fund	0	24,200	24,200
095-095	State Hospital Canteen Fund	0	180,117	180,117
096-096	State Training School Canteen Fund	0	33,652	33,652
097-097	Soldiers' & Sailors' Home Special Acct.	3,600	13,919	10,319
099-099	Penitentiary Canteen Fund	0	292,601	292,601
	TOTAL REVENUE	$ 51,036,676	$ 36,004,584	$(15,032,092)

Schedule 63

State of Wyoming

ENTERPRISE FUND

STATEMENT OF RECEIPTS AND DISBURSEMENTS

For Fiscal Year Ended June 30, 1983

Account No.	Account	Account Cash Balance 7/1/82	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/83
050-001	Liquor Commission-Administration	$ 68,532	$ 0	$ 910,000	$ 0	$ 790,619	$ 142,181	$ 45,732
050-002	Liquor Sales and Purchases	3,832,996	34,500,129	250	8,003,630	28,429,832	0	1,899,913
089-089	Wyoming Honor Farm	3	41,347	181	0	38,629	0	2,902
091-091	Girls' School Canteen Fund	3,429	7,749	439	0	7,197	0	4,420
093-093	Industrial Institute Canteen Fund	3,741	23,793	407	0	24,450	0	3,491
095-095	State Hospital Canteen Fund	44,443	174,022	6,095	42,962	134,612	0	46,986
096-096	Training School Canteen Fund	34,819	29,589	4,064	0	31,653	0	36,819
097-097	Soldiers' & Sailors' Home Sp. Acct.	6,053	13,212	706	0	12,545	0	7,426
099-099	Penitentiary Canteen Fund	7,000	291,748	853	0	291,003	213	8,391
	Total	$ 4,001,022	$ 35,081,589	$ 922,995	$ 8,046,592	$ 29,760,540	$ 142,394	$ 2,056,080

Schedule 64

State of Wyoming

ENTERPRISE FUND

ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1983

Fund Balance July 1, 1982		$ 4,001,022
Add:		
Excess Revenue over Expenditures (Schedule 63)	$ 6,101,650	
Non-Expenditure Transfers	(8,046,592)[1]	
Non-Sufficient Funds Checks	3,646	
		(1,941,296)
Fund Balance June 30, 1983		$ 2,059,726

(1) Includes:

Profit and Liquor Taxes transmitted to General Fund	$7,093,630
Administrative Expense Liquor Commission	910,000
Canteen Funds transmitted to General Fund by the State Hospital	42,962

State of Wyoming
ENTERPRISE FUND
BALANCE SHEET
June 30, 1983

ASSETS:	
Cash	$ 2,056,080
Petty Cash	975
Non-Sufficient Funds Checks	3,646
Total Assets	$ 2,060,701
LIABILITIES, RESERVES AND FUND BALANCE:	
Liabilities:	
Due to Treasurer	$ 975
Fund Balance June 30, 1983	2,059,726
Total Liabilities, Reserves and Fund Balance	$ 2,060,701

Schedule 66

State of Wyoming

STATEMENT OF OUTSTANDING BONDS

June 30, 1983

Special Obligation Bonds	Date of Issue	Maturity Serially	Rate of Interest	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding	*Authority **Secured by Lien on
University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74	5/1/72	6/1/1974 6/1/2000	5.40%	$ 35,260,000	$ 35,260,000	$ 1,820,000	$ 33,440,000	*Ch. 206, S.L. 1967
University of Wyoming Facilities Improvement Revenue Bonds Series 6/1/75A	6/1/75	12/1/1976 12/1/1995	6% to 8%	3,230,000	3,230,000	695,000	2,535,000	*Ch. 182, S.L. 1975
University of Wyoming Special Purpose Revenue Bond, Second Lien Series 1978	6/1/78	6/1/1988 Prior Optional After 6/1/1983	5.50% to 6.70%	7,365,000	7,365,000	0	7,365,000	*Ch. 9, Session Laws of Wyoming, 1978
				Series 1/15/74, 6/1/75, and 1978 Secured by:				**Dormitories, Apartments & other housing facilities, cafeterias, dining halls and other food service facilities, student union other student activities facilities; store; Sales & Service Fund; Univ. Perm. Land Fund; Government Royalty Fund.
University Subtotal - Non Refunded Bond Series				$ 45,855,000	$ 45,855,000	$ 2,515,000	$ 43,340,000	

State of Wyoming

STATEMENT OF OUTSTANDING BONDS (Continued)

June 30, 1983

Special Obligation Bonds	Date of Issue	Maturity Serially	Rate of Interest	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding	*Authority **Security by Lien on
**The following Bonds were refunded in January, 1974, and are now secured by Government Securities held in escrow								
University of Wyoming Dormitory & Dining Revenue Bonds, Series 1965	6/1/65	6/1/1969 6/1/2008	3.7% to 4.5%	$ 9,600,000	$ 9,600,000	$ 2,875,000	$ 6,725,000	*Ch. 81, S.L. 1965
University of Wyoming Refunding & Improvement Revenue Bonds Series 1967	6/1/67	6/1/1967	3.75% to 5.75%	24,795,000	24,795,000	7,350,000	17,445,000	*Ch. 206 & 225, S.L. 1967
Facilities Improvement Revenue Bonds, Series 2/1/71	2/1/71	6/1/1972	4.5% to 5%	1,000,000	1,000,000	685,000	315,000	*Ch. 135, S.L. 1969
Facilities Improvement Revenue Bonds, Series 10/1/71	10/1/71	6/1973 6/1989	4.25% to 5%	2,500,000	2,500,000	1,280,000	1,220,000	*Ch. 37 & 63, S.L. 1971
				Series 1965 Secured by:				*Profits from Buildings Erected
				Series 1967, 2/1/71 and 10/1/71 Secured by:				**Dormitories, Apartments, and other housing facilities; cafeterias; dining halls and other food service facilities student union & other student activities facilities; store, Sales & Serv. Fund, Univ. Perm. Land Fund; Government Royalty Fund.
University Subtotal -- Refunded Bond Series				$ 37,895,000	$ 37,895,000	$ 12,190,000	$ 25,705,000	
UNIVERSITY TOTAL				$ 83,750,000	$ 83,750,000	$ 14,705,000	$ 69,045,000	
Wyoming State Office Building Bonds	5/1/72	5/1/1974 5/1/1988	4.5000%	$ 5,400,000	$ 4,750,000	$ 2,825,000	$ 1,925,000	*Ch. 249, Sec. 3, S.L. 1971
Wyoming Capital Facilities Bonds, Series A	8/1/77	1/1/1978	N.I.C. 4.9250%	100,000,000[1]	27,645,000	16,700,000	10,945,000[2]	**Rental Income and Excise Tax Revenue
Mineral Royalties Revenue Bonds (Community Colleges Projects) Series December 1, 1981	12/1/81	3/1/1984 3/1/1990	N.I.C. 11.6316%	30,000,000	15,000,000	0	15,000,000	*Wyoming Statutes 9-7-903 as amended **Pledge of 3/7th of 10 percent of the state from the U.S. pursuant to Section 35 of the Mineral Land Leasing Act codified as 30 U.S.C.A. 191.
State Sub-Total				$135,400,000	$ 47,395,000	$ 19,525,000	$ 27,870,000	
TOTAL ALL BONDED DEBT				$219,150,000	$131,145,000	$ 34,230,000	$ 96,915,000	

[1] Chapter 159, S.L., 1979, 39-6-306(b) (i) and (ii), (c) and (d) repealed

[2] Funded with Escrow Account, Chapter 48, S.L. 1978

State of Wyoming

NOTES TO FINANCIAL STATEMENTS

June 30, 1983

Note 1: Cash with Treasurer

The amount on deposit with the Treasurer, less Investments purchased for the specific account. Any cash balance on deposit with the Treasurer is invested in Pooled Interest and receives interest twice yearly distributed from Pooled Interest.

Note 2: Investments:

During the 1981 fiscal year accrual accounting for Investments was implemented. All Funds and Accounts with Investments purchased by the Treasurer for the use of the account are reported for those accounts and funds. Investments are recorded at par with premium and discount booked. Premium and discount are amortized monthly. The investments are reported at cost or amortized value of Investments.

Note 3: Accrued Revenue:

"Statement of Revenue - Estimated and Actual," "Balance Sheet," and "Analysis of Change in Fund Balance" is prepared on the accrual basis. These financial statements are not comparable to those issued in years prior to 1981 fiscal year due to these revisions. "Statement of Receipts and Disbursement" is prepared on cash basis and is comparable to those issued in prior years.